



DIRECTORATE
FINANCE

13 DECEMBER 2024

THE CITY MANAGER

THE EXECUTIVE MAYOR

MUNICIPAL FINANCE MANAGEMENT ACT (MFMA): MONTHLY FINANCIAL REPORT FOR THE MONTH ENDED 30 NOVEMBER 2024 (MONTHLY BUDGET STATEMENT)

1. PURPOSE

To comply with section 71 of the MFMA, by providing a monthly statement on the implementation of the budget and the financial state of affairs for the municipality to the Executive Mayor, as legislated.

2. STRATEGIC OBJECTIVE

The strategic objective of this report is to ensure good governance, financial viability and optimal institutional transformation with capacity to execute its mandate.

Section 71 of the MFMA requires that:

The accounting officer of a municipality must by no later than **10 working days** after the end of each month submit to the **mayor of the municipality**, and the relevant **National and Provincial Treasury**, a statement in the prescribed format on the state of the municipality's budget reflecting certain details for that month and for the financial year up to the end of that month.

For the reporting month ending 30 November 2024, the ten-working day reporting month expires on the 13 December 2024. National Treasury have indicated that they wish to continue to directly monitor municipalities that have a significant impact on the South African economy. For this purpose, the required electronic reports were progressively lodged with the National Treasury. Material variances will be briefly referred to in this report.

Further explanation of the requirements is described in **Annexure A**.

3. REPORT FOR THE MONTH ENDING 30 NOVEMBER 2024

This report is based upon financial information, as of 30 November 2024 and available at the time of preparation. All variances are calculated against the approved budget figures.

The financial results **for the month ended 30 NOVEMBER 2024** are summarised as follows:

Statement of Financial Performance (SFP) (Annexure B – Table C4)

SFP shown in Annexure B is prepared on a similar basis to the prescribed budget format, detailing revenue by source. The total revenue excludes capital transfers and contributions, and expenditure is by type. The actual year-to-date revenue for the period of **R4.382 billion** is lower than the year-to-date target of **R4.442 million** and the expenditure for the period is **R4.830 billion**, which is higher than the year-to-date target of **R4.064 billion** respectively.

The summary report indicates the following:

MAN Mangaung - Table C4 Consolidated Monthly Budget Statement - Financial Performance (revenue and expenditure) - M05 November

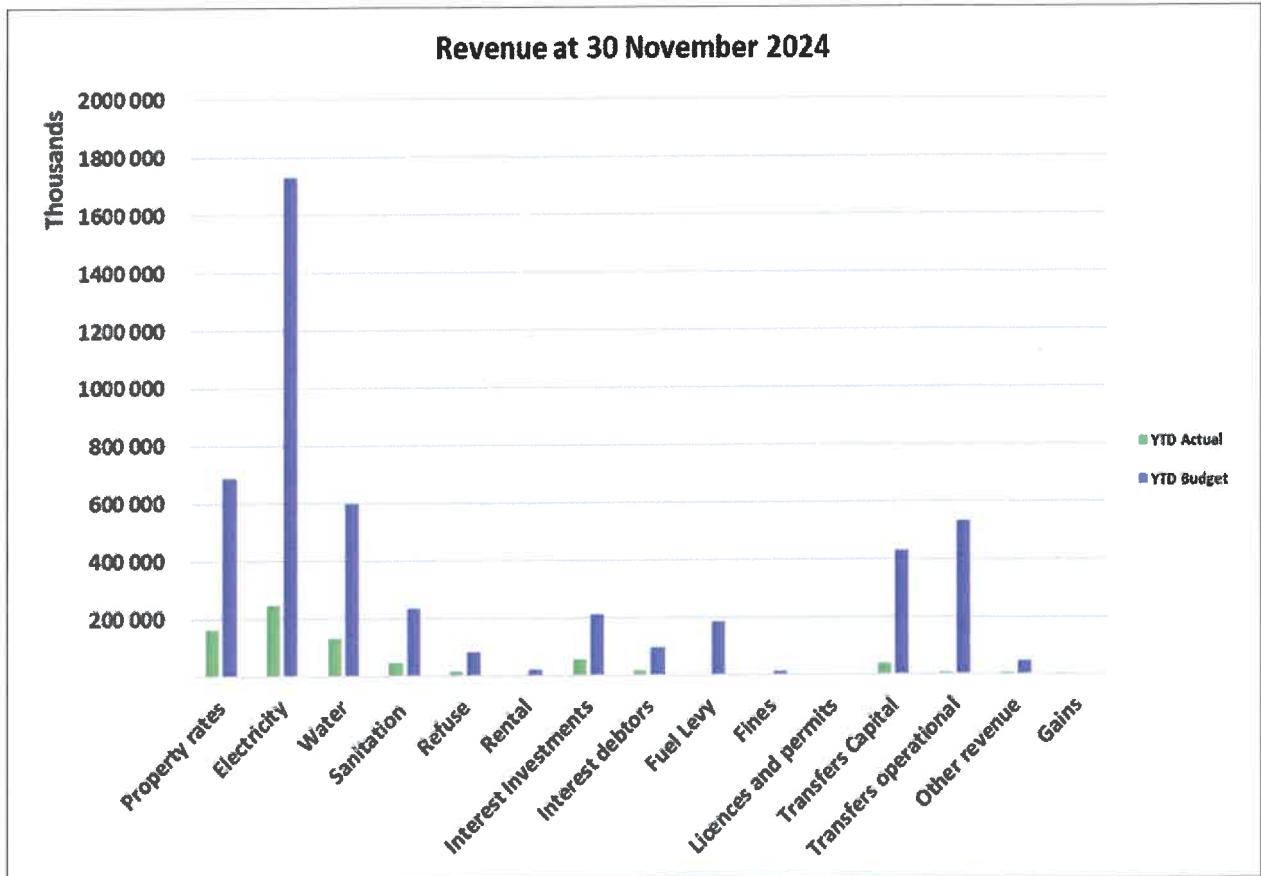
Description	Ref	2023/24		Budget Year 2024/25					YTD variance	YTD variance %	Full Year Forecast
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget				
R thousands											
Revenue											
Exchange Revenue											
Service charges - Electricity		3 281 396	4 145 552	4 145 552	246 437	1 637 948	1 727 313	(89 365)	-5%	4 145 552	
Service charges - Water		1 293 275	1 439 110	1 439 110	133 764	636 749	599 629	37 120	6%	1 439 110	
Service charges - Waste Water Management		474 464	558 604	558 604	46 956	217 106	232 752	(15 645)	-7%	558 604	
Service charges - Waste management		181 028	197 710	197 710	16 072	79 288	82 379	(3 091)	-4%	197 710	
Sale of Goods and Rendering of Services		29 047	67 527	67 527	3 877	21 811	28 136	(6 225)	-22%	67 527	
Agency services											
Interest											
Interest earned from Receivables		575 221	514 053	514 053	54 321	257 656	214 189	43 467	20%	514 053	
Interest from Current and Non Current Assets		79 386	78 241	78 241	637	31 820	32 600	(781)	-2%	78 241	
Dividends		8	12	12	-	6	5	1	15%	12	
Rent on Land		-	-	-	-	-	-	-	-	-	
Rental from Fixed Assets		54 518	48 414	48 414	3 882	18 444	20 172	(1 728)	-9%	48 414	
Licence and permits											
Operational Revenue		33 138	42 268	42 268	2 800	15 050	17 612	(2 562)	-15%	42 268	
Non-Exchange Revenue											
Property rates		1 467 702	1 654 053	1 654 053	161 333	729 942	689 189	40 753	6%	1 654 053	
Surcharges and Taxes											
Fines, penalties and forfeits		95 525	32 250	32 250	2 080	10 102	13 438	(3 336)	-25%	32 250	
Licence and permits		1 338	1 507	1 507	182	787	628	159	25%	1 507	
Transfers and subsidies - Operational		1 235 678	1 275 488	1 275 488	8 746	499 029	531 453	(32 424)	-6%	1 275 488	
Interest		172 226	150 408	150 408	15 579	79 031	62 670	16 361	26%	150 408	
Fuel Levy		405 248	443 643	443 643	-	147 881	184 851	(36 970)	-20%	443 643	
Operational Revenue		-	-	-	-	-	-	-	-	-	
Gains on disposal of Assets		49 142	9 900	9 900	-	-	4 125	(4 125)	-100%	9 900	
Other Gains		20 883	1 385	1 385	-	86	577	(491)	-85%	1 385	
Discontinued Operations											
		9 449 223	10 660 125	10 660 125	696 665	4 382 835	4 441 718	(58 883)	-1%	10 660 125	
Total Revenue (excluding capital transfers and contributions)											
Expenditure By Type											
Employee related costs		2 461 244	2 513 360	2 513 360	217 300	1 080 230	1 047 239	32 991	3%	2 513 360	
Remuneration of councillors		74 552	79 728	79 728	6 037	29 834	33 220	(3 386)	-10%	79 728	
Bulk purchases - electricity		3 032 518	2 569 190	2 569 190	218 290	1 531 230	1 070 496	460 734	43%	2 569 190	
Inventory consumed		1 045 075	642 088	638 120	(142 854)	352 062	265 473	86 588	33%	638 120	
Debt impairment		1 037 115	1 917 562	1 917 562	159 797	798 984	798 984	(0)	0%	1 917 562	
Depreciation and amortisation		837 236	420 694	420 694	64 915	325 450	175 289	150 160	86%	420 694	
Interest		162 903	27 072	27 072	1 217	16 138	11 280	4 858	43%	27 072	
Contracted services		784 114	620 042	630 889	32 378	167 149	261 198	(94 050)	-36%	630 889	
Transfers and subsidies		4 992	361	361	-	-	151	(151)	-100%	361	
Irrecoverable debts written off		692 315	-	-	7 099	351 338	-	351 338	#DIV/0!	-	
Operational costs		582 736	592 875	587 977	35 828	178 207	246 243	(68 035)	-28%	587 977	
Losses on Disposal of Assets		77 552	-	-	-	-	-	-	-	-	
Other Losses		6 018	371 700	371 700	-	6	154 875	(154 869)	-100%	371 700	
Total Expenditure		10 798 370	9 754 653	9 754 653	600 006	4 830 627	4 064 448	766 179	19%	9 754 653	
Surplus/(Deficit)		(1 349 148)	905 472	905 472	86 658	(447 792)	377 271	(825 063)	(0)	905 472	
Transfers and subsidies - capital (monetary allocations)		606 718	1 034 842	1 034 842	39 246	154 277	431 184	(276 907)	(0)	1 034 842	
Transfers and subsidies - capital (in-kind)		(742 429)	1 940 314	1 940 314	135 904	(293 515)	808 455	(1 101 970)	(0)	1 940 314	
Surplus/(Deficit) after capital transfers & contributions											
Income Tax		(742 429)	1 940 314	1 940 314	135 904	(293 515)	808 455	(1 101 970)	(0)	1 940 314	
Surplus/(Deficit) after Income tax											
Share of Surplus/Deficit attributable to Joint Venture											
Share of Surplus/Deficit attributable to Minorities											
Surplus/(Deficit) attributable to municipality											
Share of Surplus/Deficit attributable to Associate		(742 429)	1 940 314	1 940 314	135 904	(293 515)	808 455	(1 101 970)	(0)	1 940 314	
Intercompany/Parent subsidiary transactions		272 618	120 000	120 000	10 000	50 000	50 000	-	-	120 000	
Surplus/ (Deficit) for the year		(469 812)	2 060 314	2 060 314	145 904	(243 515)	858 455	(1 101 970)	(0)	2 060 314	

The major revenue variances against the approved budget are:

- Property rates - Favourable variance of R40.753 million (6%) for the period due to higher property rates billed for domestic properties than budgeted.
- Electricity – Unfavourable variance of -R89.365 million (-5%) for the period, due to lower user's consumption than budgeted.

- Water revenue – Favourable variance of R37.120 million (6%) due to a higher water consumption than budgeted for the period.
- Services charges: Wastewater Management - Unfavourable variance of -R15.645 million (-7%) due to lower billing for sanitation services than budgeted for the period.
- Services charges: Waste Management – Unfavourable variance -R3.091 (-4%) due to lower households billed than budgeted. Performance is still on target.
- Rental from Fixed Assets– Unfavourable variance of -R1.728 (-9%) due to a decrease in the use of municipal facilities than anticipated and lower collection of rental income from municipal accommodation facilities.
- Interest from Current and Non-Current Assets - Unfavourable variance of -R780 882 (-2%) for the period due to lower investment and cash balances than anticipated.
- Interest earned from Receivables - Favourable variance of R43.467 million (20%) due to the increasing of the debtor's book and non-payment from debtors.
- Fines - Unfavourable variance of -R3.336 million (-25%) is mainly due to payment received for traffic fines, updating of the traffic software system and internal control measures.
- Licences and permits – Favourable variance R158 987 (25%) due to the implementation and roll out of licences and permits to SMME's and to companies for outdoor advertising.
- Government Grants and subsidies – Operating: Unfavourable variance of -R32.424 million (-6%) for the period due to grant receipt apportionment quarterly vs period budget.
- Operational revenue- Unfavourable variance of -R2.562 million (-15%) – due to lower payments received for handling and administration fees.
- Sale of Goods and Rendering of Services – Unfavourable variance of -R6.225 million (-22%) due to lower payments received for goods and rendering of services.

- The following charts indicates the actual revenue by source.



The major operating expenditure variances against the approved budget are:

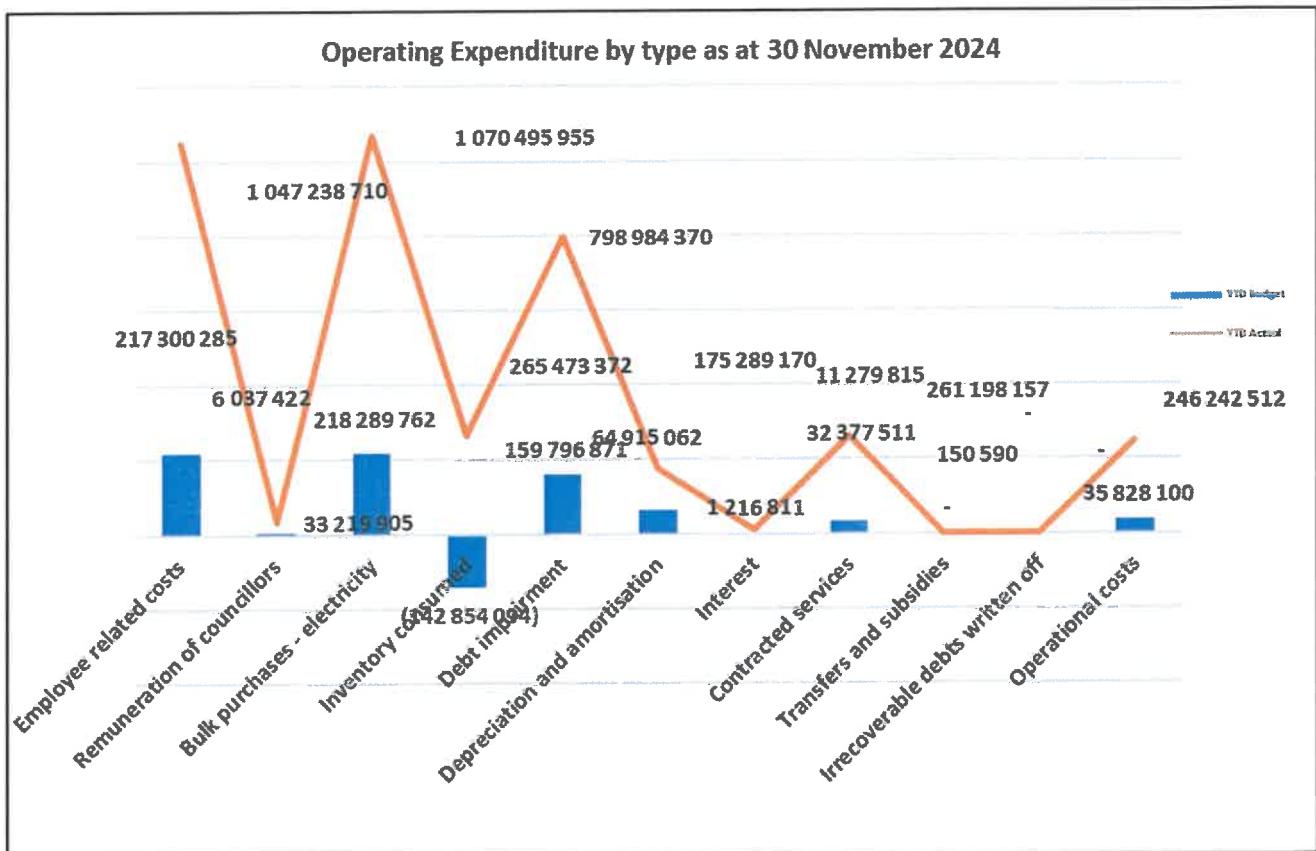
Employee related costs – Unfavourable variance of R32.991 million (3%) on the year-to-date approved budget is due to overspending on acting and other allowances. The overspending on overtime to date is R57.259 million (Budget R36.352 million vs Actual R93.611 million). The overspending for the period to date on overtime will result in unauthorised expenditure in most of the votes.

OVERTIME PER DEPARTMENT	ORIGINAL BUDGET	ADJUSTMENT BUDGET	CURRENT MONTH	YTD BUDGET	YTD MOVEMENT	VARIANCE	PERCENTAGE
CITY MANAGER	45 194	45 194	-	18 831	-	18 831	0,00%
EXECUTIVE MAYOR	357 199	357 199	307 247	148 833	1 350 725	(1 201 892)	-88,98%
CORPORATE SERVICES	2 139 408	2 289 408	740 980	891 420	3 655 734	(2 764 314)	-75,62%
FINANCE	-	750 000	73 346	-	251 711	(251 711)	-100,00%
COMMUNITY SERVICES	29 434 432	35 821 309	6 894 584	12 264 347	33 237 083	(20 972 737)	-63,10%
PLANNING	-	-	-	-	-	-	0,00%
FRESH PRODUCE MARKET	236 377	236 377	27 688	98 490	98 755	(264)	-0,27%
HUMAN SETTLEMENT	936 030	1 046 030	206 602	390 013	981 997	(591 984)	-60,28%
TECHNICAL SERVICES	7 423 168	8 197 151	2 529 920	3 092 987	12 901 451	(9 808 464)	-76,03%
WATER	6 784 493	6 010 510	2 388 816	2 826 872	10 856 808	(8 029 936)	-73,96%
PUBLIC SAFETY	6 129 008	4 029 008	2 427 848	2 553 753	10 980 399	(8 426 646)	-76,74%
NALEDI	808 436	946 598	48 984	336 848	2 055 057	(1 718 208)	0,00%
SOUTPAN	148 162	117 617	5 312	61 734	15 935	45 799	0,00%
CENTLEC	32 803 301	32 803 301	3 736 734	13 668 042	17 225 707	(3 557 665)	-20,65%
TOTAL OVERTIME	87 245 208	92 649 702	19 388 063	36 352 170	93 611 362	(57 259 192)	-61,17%

- Debt impairment – The variance R0 (0%) due to processing of accrual journals for provision of bad debts, the billing integration for the month and the impact of indigents to be finalised at year end.
- Depreciation – Unfavourable variance R150.160 million (86%) due to accrual of actual depreciation on assets for the month by the parent municipality and corrections made on the depreciation of network systems by the entity.
- Interest – Unfavourable variance of R4.858 million (43%) due to payment of finance charges as per agreement for short term loans and half yearly for the long-term loans.
- Bulk purchases Electricity – Unfavourable variance R460.734 million (43%) due to bulk purchases for electricity. The variance is mainly due to the winter month purchases reflecting as part of the actual expenditure compared to the straight-lined budget.
- Inventory and Other Losses – Favourable variance -R68.281 million (-16%) underspending due to the needs of departments for materials and supplies and the departmental correction done on the system.

MAN Mangaung - Table C4 Consolidated Monthly Budget Statement - Financial Performance (revenue and expenditure) - M05 November										
Description	Ref	Budget Year 2024/25								Full Year Forecast
		2023/24	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	
R thousands										%
Inventory consumed		1 045 075	642 068	636 120	(142 854)	352 062	265 473	86 588	33%	636 120
Other Losses		6 018	371 700	371 700	-	6	154 875	(154 869)	-100%	371 700
Total		1 051 092	1 013 768	1 007 820	(142 854)	352 068	420 348	(68 281)	-16%	

- Contracted services - Favourable variance of -R94.050 million (-36%) due to under spending on other contracted services for the period and the implementation of cost containment measures.
- Operational expenditure - Favourable variance -R68.035 million (-28%) – underspending mostly due to cost containment measures introduced.



The table below shows the revenue and expenditure per vote:

MAN Mangaung - Table C3 Consolidated Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M05 November										
Vote Description R thousands	Ref	2023/24		Budget Year 2024/25						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue by Vote	1									
Vote 01 - Office Of The City Manager		0	1	1	-	0	0	(0)	-58,2%	1
Vote 02 - Office Of The Executive Mayor		-	1	1	-	-	0	(0)	-100,0%	1
Vote 03 - Corporate Services		4 576	27 429	27 429	289	1 338	11 429	(10 091)	-88,3%	27 429
Vote 04 - Finance		1 949 170	2 062 575	2 062 575	178 565	916 709	859 406	57 303	6,7%	2 062 575
Vote 05 - Community Services		546 183	583 982	583 982	23 057	242 683	243 326	(642)	-0,3%	583 982
Vote 06 - Planning And Economic Development		69 860	50 917	50 917	4 958	23 021	21 215	1 806	8,5%	50 917
Vote 07 - Human Settlement		65 131	37 176	37 176	3 309	15 030	15 490	(460)	-3,0%	37 176
Vote 08 - Technical Services		747 540	819 242	819 242	56 631	328 331	341 351	(13 020)	-3,8%	819 242
Vote 09 - Water		2 023 106	2 149 291	2 149 291	169 548	967 355	895 538	71 817	8,0%	2 149 291
Vote 10 - Miscellaneous		1 522 911	1 783 622	1 783 622	57 484	424 745	743 176	(318 431)	-42,8%	1 783 622
Vote 11 - Public Safety		821	28 490	28 490	1 047	6 029	11 871	(5 842)	-49,2%	28 490
Vote 12 - Centlec		3 398 832	4 272 241	4 272 241	250 942	1 661 417	1 780 100	(118 683)	-6,7%	4 272 241
Vote 13 - N/A1		-	-	-	-	-	-	-	-	-
Vote 14 - N/A		-	-	-	-	-	-	-	-	-
Vote 15 - Other		428	-	-	82	455	-	455	#DN/I!	-
Total Revenue by Vote	2	10 328 558	11 814 967	11 814 967	745 911	4 587 112	4 922 902	(335 791)	-6,8%	11 814 967
Expenditure by Vote	1									
Vote 01 - Office Of The City Manager		121 800	136 166	136 166	12 137	62 008	56 736	5 271	9,3%	136 166
Vote 02 - Office Of The Executive Mayor		166 947	168 841	168 841	15 494	73 455	70 351	3 104	4,4%	168 841
Vote 03 - Corporate Services		529 897	370 294	370 294	23 541	127 641	154 290	(26 650)	-17,3%	370 294
Vote 04 - Finance		564 769	306 569	306 569	21 071	134 492	127 738	6 754	5,3%	306 569
Vote 05 - Community Services		937 521	682 107	682 107	60 871	287 024	284 213	2 811	1,0%	682 107
Vote 06 - Planning And Economic Development		113 818	142 488	142 488	9 395	45 390	59 371	(13 981)	-23,5%	142 488
Vote 07 - Human Settlement		217 214	120 809	120 809	9 086	47 082	50 337	(3 255)	-6,5%	120 809
Vote 08 - Technical Services		1 040 723	784 812	784 812	75 027	394 129	327 006	67 123	20,5%	784 812
Vote 09 - Water		2 058 816	2 412 103	2 412 103	(26 056)	1 228 754	1 005 043	223 711	22,3%	2 412 103
Vote 10 - Miscellaneous		319 487	285 096	285 096	28 463	141 046	118 790	22 256	18,7%	285 096
Vote 11 - Public Safety		376 149	343 022	343 022	22 999	141 729	142 926	(1 197)	-0,8%	343 022
Vote 12 - Centlec		4 323 433	3 989 806	3 989 806	347 592	2 145 896	1 662 420	483 476	29,1%	3 989 806
Vote 13 - N/A1		-	-	-	-	-	-	-	-	-
Vote 14 - N/A		-	-	-	-	-	-	-	-	-
Vote 15 - Other		27 798	12 541	12 541	384	1 981	5 226	(3 245)	-62,1%	12 541
Total Expenditure by Vote	2	10 798 370	9 754 653	9 754 653	600 006	4 830 627	4 064 448	766 179	18,9%	9 754 653
Surplus/ (Deficit) for the year	2	(469 812)	2 060 314	2 060 314	145 904	(243 515)	858 455	#####	-128,4%	2 060 314

Capital Expenditure Report (Annexure B – Table C5)

The capital expenditure report shown in Annexure B has been prepared based on the format required to be lodged electronically with National Treasury and is categorised into major output ‘type’.

The year-to-date spending for the month is **R209.067 million (37.45%)** compared to the year-to-date budgeted target of **R558.284 million**. On an annual basis we have thus spent only **R209.067 million (15.60%)** of the year-to-date expenditure versus the approved budget of **R1.339 billion**.

The summary report indicates the following:

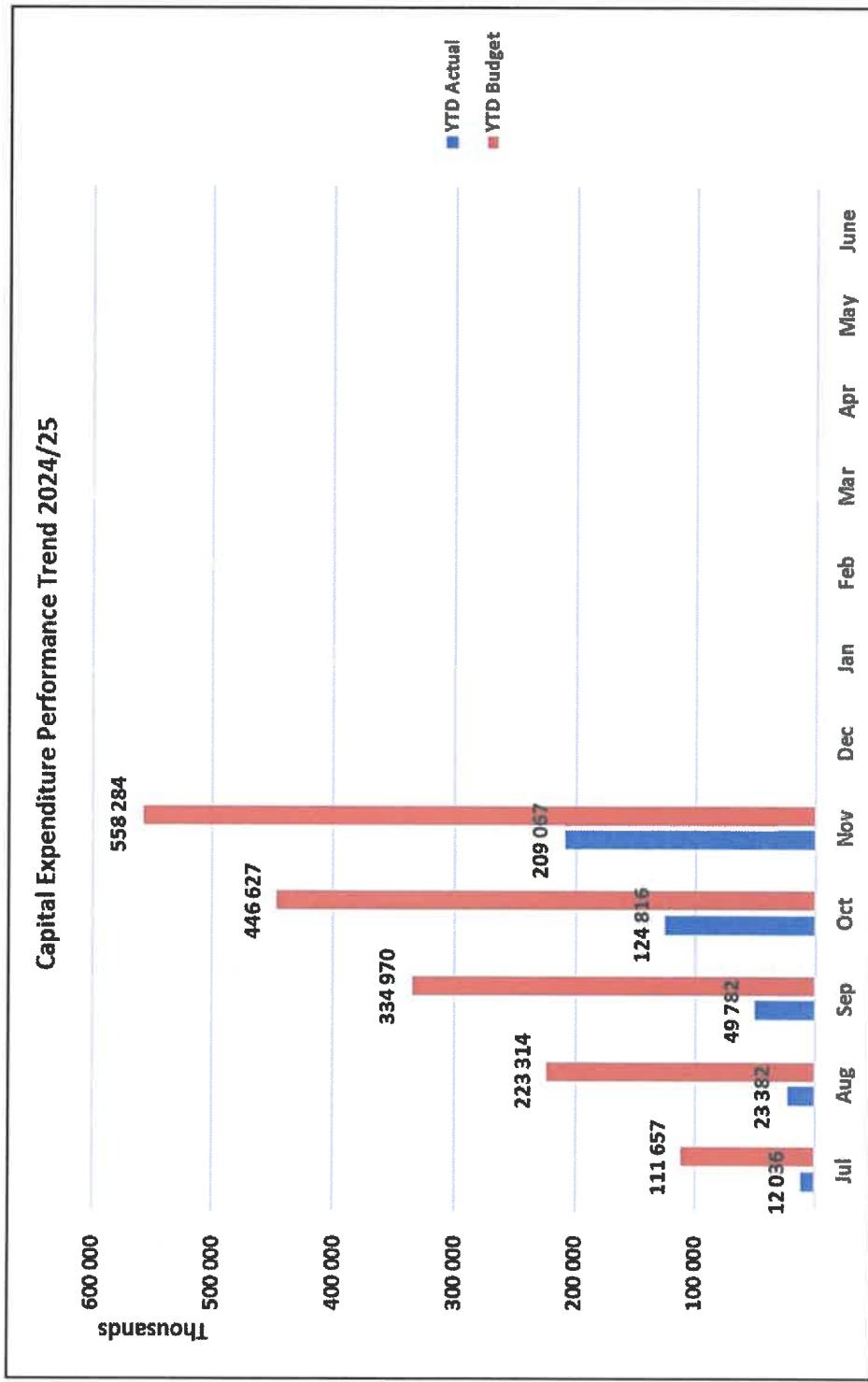
Summary Statement of Capital Expenditure - Financing

Description	Approved budget 2024/25	YTD Budget November 2024/25	YTD Actual November 2024/25	Variance YTD Fav / (Unfav.)
	R'000	R'000	R'000	R'000
Capital Expenditure	1 339 880	558 284	209 067	(349 217)
Capital Financing				
National Government	1 019 284	424 702	144 051	(280 650)
Provincial Government	-	-	-	-
Public Contributions	14 000	5 883	2 215	(3 618)
Borrowing	-	-	-	-
Internally Generated Funds	306 597	127 749	62 801	(64 948)
Financing Total	1 339 880	558 284	209 067	(349 217)

The status of year-to-date capital expenditure compared to the standard classification for the key infrastructure items as indicated in Annexure B – Table C5 are:

Governance and administration	(-R19.476 million less than budgeted target)
Community and public safety	(-R134.458 million less than budgeted target)
Economic and environmental services	(-R1146.522 million less than budgeted target)
Electricity	(-R34.145 million less than budgeted target)
Water	(-R23.676 million less than budgeted target)
Wastewater management	(R30.595 million more than budgeted target)
Waste management	(-R20.077 million less than budgeted target)

The following chart compares the year-to-date actual expenditure with the year- to- date approved budget (target).



The table below outlines the performance per vote status of the year-to-date capital expenditure.

Capital Expenditure per Vote	Approved Budget	Adj Budget	YTD Actual	YTD Budget Target	% on Approved Budget
Executive Mayor ate Services	38 081 403	38 081 403	3 556 497	15 867 280	0,00% 9,34%
Finance	-	-	-	-	0,00%
Community Services	274 132 093	274 132 093	6 561 530	114 221 725	2,39%
Planning and Economic Development	66 203 333	66 203 333	4 128 984	27 584 760	6,24%
Human Settlement	266 966 420	266 966 420	559 365	111 236 060	0,21%
Technical Services	253 765 242	253 765 242	78 028 852	105 735 605	30,75%
Water	138 714 796	138 714 796	34 121 790	57 797 910	24,60%
Miscellaneous	2 042 000	2 042 000	44 595	850 835	0,00%
Public Safety	21 130 390	21 130 390	25 379	8 804 385	0,12%
Centlec	278 844 800	278 844 800	82 040 084	116 185 420	29,42%
Other	-	-	-	-	0,00%
Total	1 339 880 477	1 339 880 477	209 067 076	558 283 980	15,60%

The under expenditure on all services is due to the slow implementation and under spending of projects and the reversal of accruals.

Cash Flow Statement (CFS) (Annexure A – Table C7)

The CFS report for the period ending 30 November 2024 indicates a closing balance (cash and cash equivalents) of R1.053 billion (31 October 2024 – R 965.092 million) which comprises of the following:

- Bank balance and cash R1.058 million (Mangaung) ABSA
- Bank balance and cash R36.625 million (Mangaung) NEDBANK
- Bank balance and cash R14.907 million (Centlec)
- Bank balance and cash R7.310 million (Market)
- Investment deposits R966.568 million (Mangaung)
- Investment deposits R26.211 million (Centlec)

Cash flows from operating activities category:

- Property rates, penalties & collection charges reflect a year-to-date amount of **R695.774 million**, resulting in an **R159.585 million (30%)** favourable variance, as compared to a year target of **R536.189 million**.
- Service charges reflect a year-to-date amount cash collection of **R2.372 billion**, resulting in an **R170.292 million (8%)** favourable variance, as compared to a year target of **R2.201 billion**.
- Other revenue reflects a year-to-date amount of **R1.630 billion**, resulting in an **R1.376 billion** favourable variance, as compared to a year target of **R253.989 million**.
- Operating grants and subsidies show a year-to-date received amount of **R618.849 million** compared to a year-to-date target of **R531.453 million** resulting in **R87.396**

- million favourable variance. (Variance due to grant receipt apportionment quarterly vs periodly budget);
- Capital grants and subsidies show a year-to-date amount of **R349.772** compared to a year-to-date target of **R431.184 million** resulting in **-R81.412 million** unfavourable variance due to grant receipt apportionment quarterly vs periodly budget);
- Interest shows a year-to-date amount of **R27.039 million** compared to a year target of **R244.815 million**, indicating **-R217.776 million (-89%)** unfavourable variance.

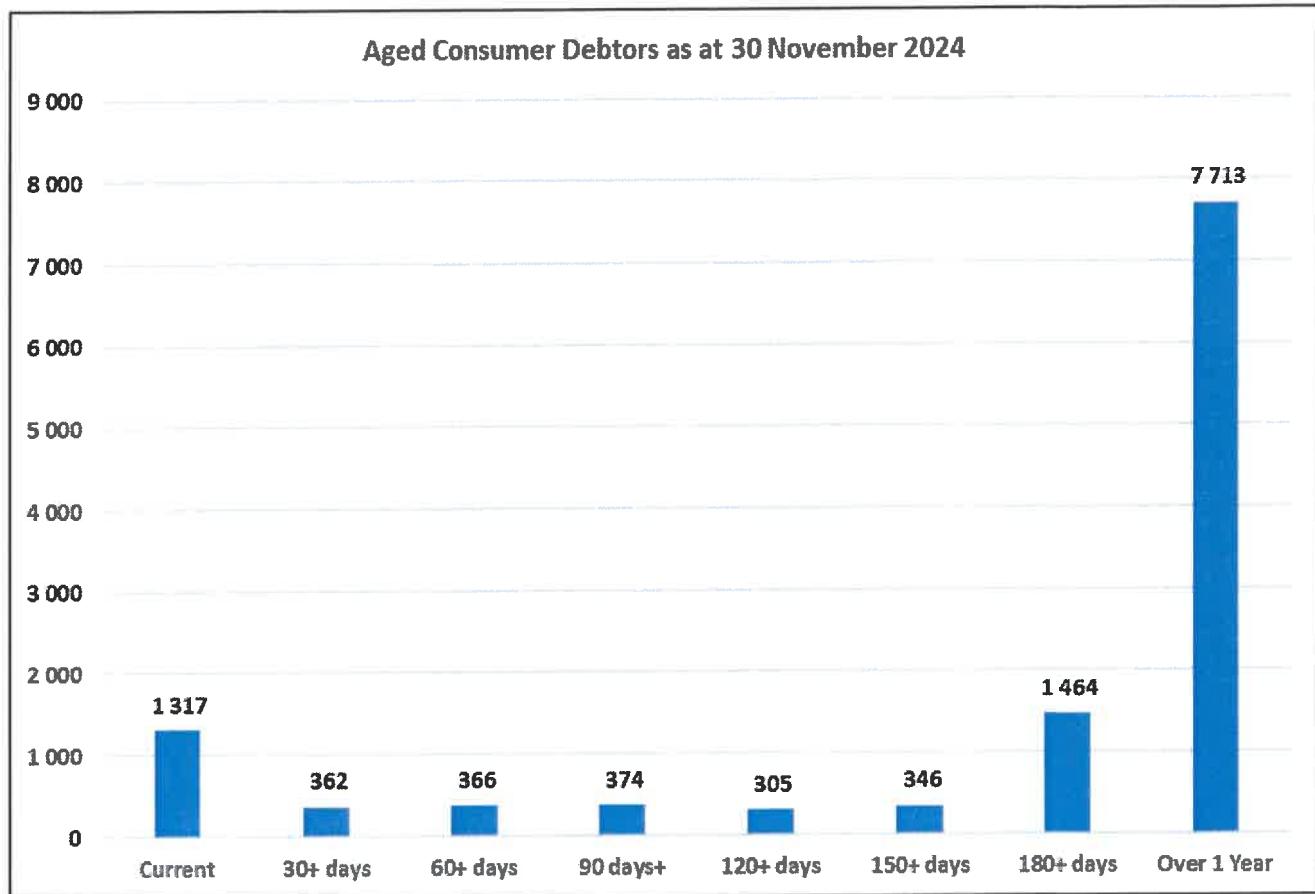
Regarding payments:

- Suppliers and employee payments indicate a year-to-date amount of **-R4.249 billion (R957.939 million** unfavourable variance) compared to a year-to-date target of **-R3.291 billion** mainly due to increase in bulk purchases and general expenses.
- Capital payments indicate a year-to-date amount of **-R181.797 million (-R376.486 million** favourable variance) compared to a target of **-R558.284 million** due to the slow uptake of capex projects during the year and the reversal of accruals.
- Finance charges shows a year-to-date amount of **-R0** compared to a year target of 0, resulting in a favourable variance of **R0**.
- Transfers and grants indicate a year-to-date amount of **-R0 (Unfavourable variance)** compared to a target of **R0**.
- Repayment of borrowing indicates a year-to-date amount of **-R39.860 million - (R24.826 million)** favourable variance compared to a target of **-R64.686 million** due to the repayment of borrowings due.

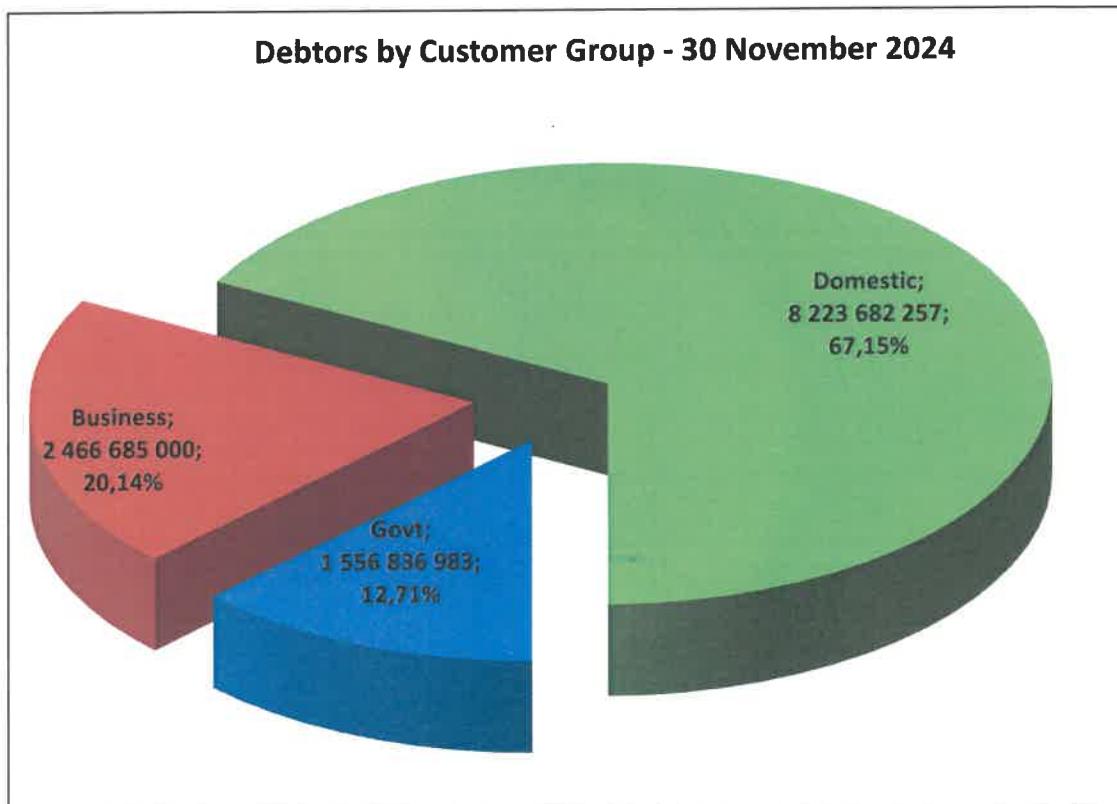
Outstanding Debtors Report (Annexure B – Table SC3)

The debtor's report has been prepared based on the format required to be lodged electronically with National Treasury. This format provides an extended aged analysis, as well as an aged analysis by debtor type.

The debtors balance as of 30 November 2024 is **R12.247 billion** including unallocated credits of R215.782 million (31 October 2024 – **R11.911 billion** including unallocated credits of R173.499 million), thus reflecting an increase of **R336 million (2.74%)** for the month. The following chart illustrates that the major debt is reflected in the over 1-year category. An amount of R7.713 billion (R7.585 billion – October 2024) is outstanding in this category (1 year and older), with R5.543 billion attributable to households, an increase of R96 million from the balance of R5.447 billion in October 2024.

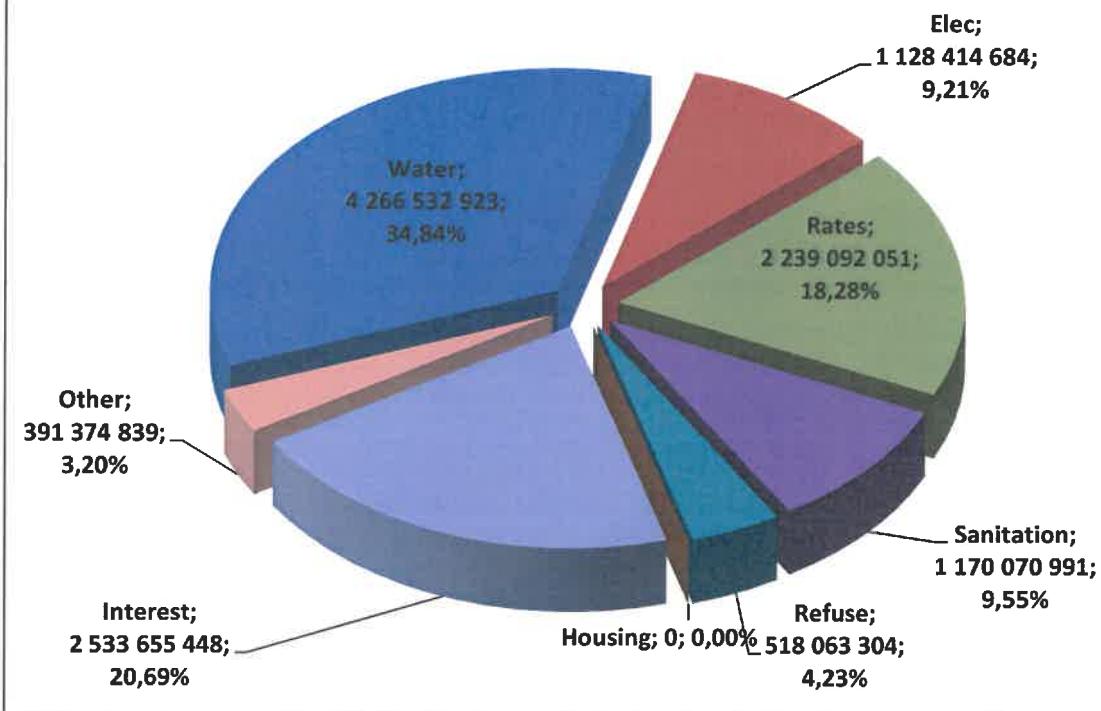


The following chart indicates the outstanding debtors per customer group.



The following chart indicates the outstanding debtors by income source

Debtors by Income Source - 30 November 2024



Outstanding Creditors Report (Annexure B – Table SC4)

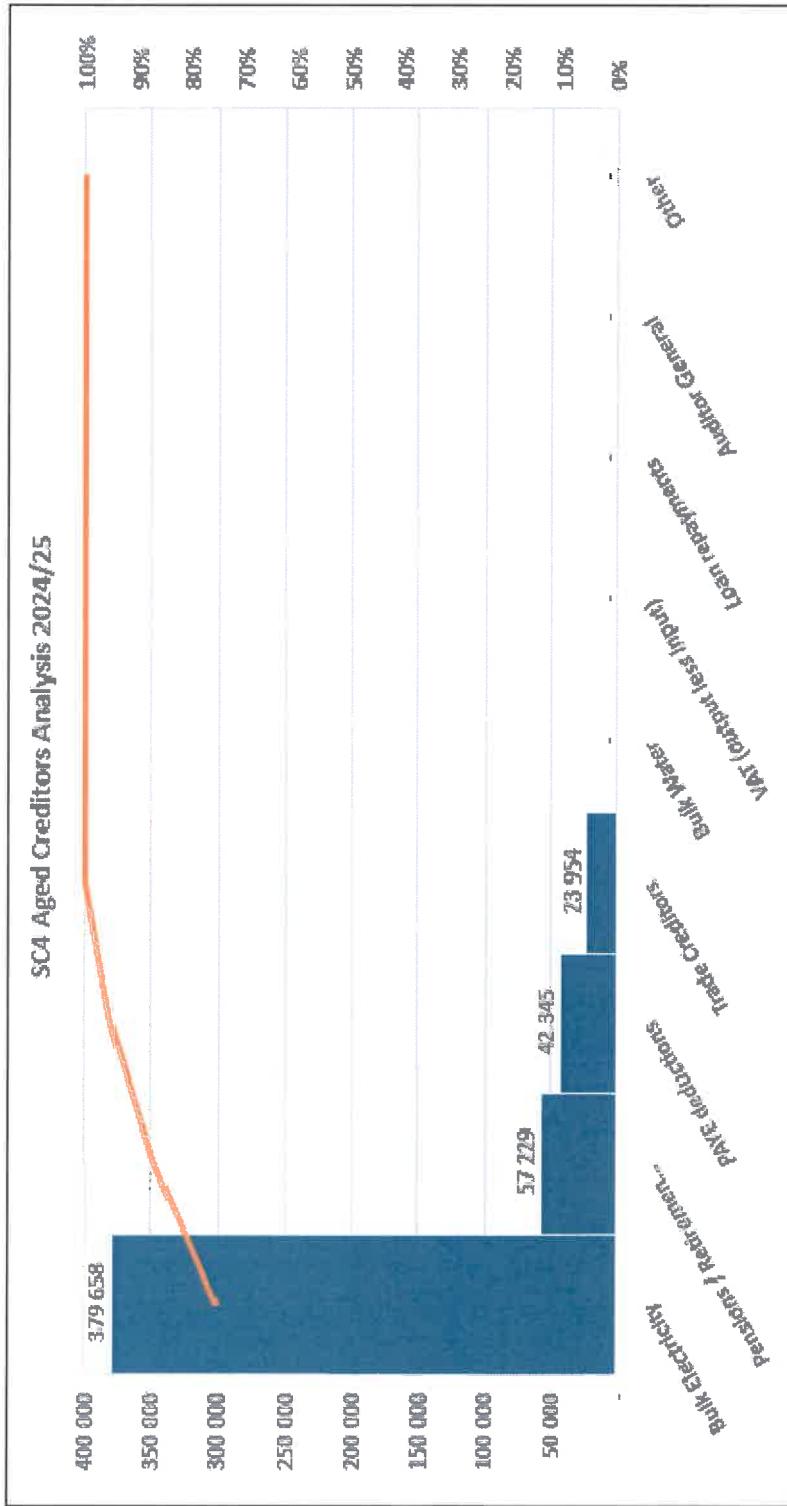
The Creditors report has been prepared based on the format required to be lodged electronically with National Treasury. This format provides an extended aged analysis, as well as an aged analysis by creditor type. The total creditors amounted to **R503.187 million** compared to an amount of **R309.208 million** in October 2024. The increase of **R193.979 million** is in the items as depicted below.

The total trade creditors comprise out of the following:

	October 2024 R'000	November 2024 R'000
Bulk electricity	184 932	379 658
Trade creditors Centlec	9 950	12 039
Bulk water	-	-
Salaries/PAYE	42 193	42 345
Pensions Deductions	57 271	57 229
Other	-	-
Trade creditors Mangaung	14 861	11 915
Total	309 208	503 187

*The current portion of the amount due was R502.401 million. Payment agreement with Vaal Water, previously Bloemwater, for the amount of R606 million was processed for approval by council. The current outstanding balance on the account is R 571 million and payments are done according to the approved agreement.

The following chart comprises this month's total creditors.



Key Performance Indicators (Annexure B – Table SC2)

The table refers to the agreed objectives as contained within the Restructuring Grant conditions and the actual percentages achieved.

Investment Portfolio (Annexure B – Table SC5)

The table indicates the status of the investment portfolio and detail of the instruments of where the funds are invested, which amounts to **R992.778 million** as of 30 November 2024 against **R873.072 million** on 31 October 2024.

4. FINANCIAL IMPLICATIONS

The report for the month ending 30 November 2024 indicates various financial risks which require monitoring during the financial year:

- Achievement of the operating expenditure and revenue budget.
- Achievement of the capital expenditure budget.
- The growing outstanding debtors and
- The management of our cash flow daily.

As at the end of November 2024 the operating revenue (excluding capital grants) and expenditure actual represented 41.11% and 49.52% respectively of the approved budget. The outcome reflects a variance of -0.56% (unfavourable) and -10% (unfavourable) respectively, when compared to the average target of 41.67% and 41.67% respectively (based on the fifth month of the financial year). However, considering the under collection of debtors, outstanding creditors, the under spending on capital projects and operating expenditure and the low cash and cash equivalents, expenditure should be restrained in the financial year, without neglecting service delivery, to ensure a positive cash flow.

The actual year-to-date capital expenditure until 30 November 2024 represents only 15.60% of the approved budget, when compared to a target of 41.67% (fifth month), a variance of 26.07% for the year against the target.

DEBT RELIEF MONITORING – REFER TO ANNEXURE C

MONTHLY REPORT ON COMPLIANCE WITH REGARDS TO MFMA CIRCULAR 124 – PARTICIPATION IN ESKOM DEBT RELIEF PROGRAM OVER 3 YEARS

1. PURPOSE

The purpose of this report is to submit a monthly progress report to Council in as far as meeting all conditions stipulated in the reference circular for the city to qualify for the write off of debt owed to Eskom as at 31 March 2023.

2. BACKGROUND

Council approved the participation of the city in the Eskom Debt Relief Program as proclaimed by the President in terms of Eskom Debt Relief Act 7 of 2023. Subsequent to the signing of the act, National Treasury issued MFMA Circular 124 which outlined the conditions that must be met by all municipalities who would want to participate in the program. Part of the conditions is the submission of Monthly Monitoring Report to Council as Council is the Sponsor in ensuring successful debt write off as envisaged in the application.

It must be noted that, the approval to participate by both Council and National Treasury has had positive effect on the approved budget, as in terms of the assumptions, the possible debt write off was taken into account, which reduced the trade payables, in the main, the Eskom Bulk Supply Account and the settlement plan agreement with Vaal Central for bulk water, thus ensuring that the budget is funded as a result of possible write off of the Eskom Debt owed as at 31 March 2023. Management submitted an item which sought to augment the initial council resolution of May 2023 for the participation in the Eskom Debt Relief, by including the Monitoring Plan. It is for this reason that this report is submitted, it is the Monthly Compliance Monitoring Report on the conditions as outlined in MFMA Circular 124.

3. DELIBERATIONS

Key highlights in the September 2024 monthly report

Payment of current account of Eskom: This condition is critical, CENTLEC has submitted evidence (proof of payment of July account) which is part of Section 71 Report and uploaded onto NT Website for reporting purposes.

Consolidated billing: Condition not yet complied with, we are in communication with NT on the matter. There is a planned benchmark with CoJ as well. It will be finalized with MMC for Finance and the Speaker.

Implementation of Credit Control Policy: The importance of a fully-fledged Credit Control System speaks for itself. This has now been put on the mSCOA Roadmap. A module demonstration will be arranged councillors will also be invited. It is reported that to start the process, over 24 000 notices had been issued in August and September which had a positive turnout of people reaching out to make payments or enter into arrangements.

Suspension of services: No services had been suspended in the month of September. An SoP has been received from CENTLEC and we are preparing ourselves to test the system.

LEGAL FRAMEWORK

The report is submitted in line with Council Resolution 134.6 of 30 August 2024, as per resolution register.

FINANCIAL IMPLICATIONS

None other than budgeted for.

4.1 Financial Ratios

- Cost Coverage Ratio – Cash and cash Equivalent/ (Total Expenditure – Non-cash items)

$$1\ 052\ 677\ 744 / (4\ 830\ 626\ 673 - 798\ 984\ 355 - 325\ 449\ 563) = 0.28 \text{ months}$$

The ratio for the month is lower than the norm of 1-3 months which indicates that the city is not capable to meet its financial commitments.

- Current Ratio – Current Assets/Current Liabilities

$$9\ 404\ 791\ 800 / 11\ 158\ 940\ 867 = 0.84$$

The status of the Metro is lower than the norm of 1:5 to 2:1 which indicates that the city is not able to pay its current or short-term obligations for this month.

- Capital Cost as % of Total Expenditure – Finance charges/ Total Expenditure

$$1\ 216\ 811 + 91\ 927\ 831 / 600\ 006\ 242 \times 100 = 15.52\%$$

The finance charges ratio is lower monthly than the norm of 6% to 8% per annum which indicates that payments on external loans are made according to repayment schedules for the month.

- Repairs and Maintenance as % of PPE – R&M/ (PPE + Investment Property)

$$47\ 026\ 750 / (17\ 334\ 724\ 589 + 1\ 603\ 298\ 255) = 0.25\% \text{ for the month}$$

The ratio is lower than the annual norm of 8% (0.67% for the month) which indicates lower levels of spending on repairs and maintenance to existing assets and a negatively impact on service delivery.

- Collection Rate: (Gross Debtors Opening Balance – Unallocated Receipts) + Billed Revenue – (Gross Debtors Closing Balance -Unallocated Receipts) – Bad Debts Written Off) + Actual Collection / Billed Revenue x 100

$$10\ 761\ 079\ 213 + 666\ 641\ 798 - 7\ 088\ 516 = 11\ 420\ 632\ 496 - 10\ 902\ 965\ 436 = 517\ 667\\ 059 + 2\ 503\ 020 = 520\ 170\ 079 / 666\ 641\ 798 = 78.03\%$$

The ratio for the period is lower than the norm of 95% which is an indication that the Metro must implement corrective measures to ensure that the credit control policy is effective and efficient.

- Creditors payment period:

$$\begin{aligned}\text{Outstanding creditors/ creditor payments} &\times 365 \\(503\,186\,970 / 4\,451\,247\,502) \times 365 &= 41 \text{ days}\end{aligned}$$

The period is higher than the norm of 30 days to settle creditors which indicates that the Metro, specifically the entity, must improve on their revenue collection and cashflow for paying off creditors within the 30 days norm.

5. KEY NOVEMBER 2024 PERFORMANCE (FINANCIAL) INDICATORS

The outcome in terms of the performance indicators is as outlined on the Supporting Table SC2 of the report pack. The various 'Debtors' ratios are also a cause for concern and are impacted by the size of the debtor's book.

6. INTERDEPARTMENTAL AND CLUSTER IMPACT

This report is prepared to achieve MFMA compliance.

7. COMMENTS OF THE HEAD: LEGAL SERVICES

The abovementioned report as such does not call for legal clarification.

8. IMPLICATIONS

- Human Resources
Not applicable.
- Finances (budget and value for money)

This report is an overview of the financial results for the month ended 30 NOVEMBER 2024, as well as any Operating and Capital Budget variances.

- Constitution and legal factors

The implication of approval of this report is compliance to legislative requirements (Section 71 of the MFMA).

- Communication

In compliance to legislative requirements (Section 71 of the MFMA) this document is provided to all stakeholders by placing it on the Mangaung website.

- Previous Mayoral Committee Resolutions
Not applicable.

9. CONCLUSION

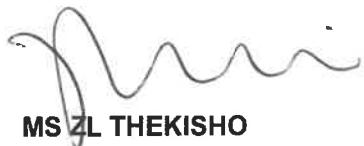
This report complies with Section 71 of the MFMA, by providing a statement to the Executive Mayor containing certain financial particulars.

10. RECOMMENDED

That, in compliance with Section 71 of the MFMA:

1. The Accounting Officer submits to the Executive Mayor this statement reflecting the implementation of the budget and the financial state of affairs of the municipality for the month ending 30 NOVEMBER 2024 and
2. In order to comply with Section 71(4) of the MFMA, the Accounting Officer must ensure that this statement is submitted to National Treasury and the Provincial Treasury, in both a signed document format and in electronic format.

SUBMITTED BY:



MS ZL THEKISHO

DATE: 13.12.2021

CHIEF FINANCIAL OFFICER

City Manager's quality certification

I, **SELLO MORE**, the City Manager of the Mangaung Metropolitan Municipality, hereby certify that -

- The monthly report on the implementation of the budget and financial state affairs of the municipality for the financial month ending **30 NOVEMBER 2024** has been prepared in accordance with the Municipal Finance Management Act and regulations made under that Act.

Print name: Sello More

City Manager of the Mangaung Metropolitan Municipality

Signature: 

Date: 13/12/2024

ANNEXURE A

Explanation of legal requirements

Section 71 of the MFMA requires that the monthly report should contain:

- (a) actual revenue, per revenue source;
- (b) actual borrowings;
- (c) actual expenditure, per **vote**.
- (d) actual capital expenditure, per vote;
- (e) the amount of any allocations received.
- (f) actual expenditure on those **allocations**, excluding expenditure on-
 - (i) its share of the local government equitable share; and
 - (ii) allocations exempted by the annual Division of Revenue Act from compliance with this paragraph; and
- (g) when necessary, an explanation of-
 - (i) any **material variances** from the municipality's projected revenue by source, and from the municipality's expenditure projections per vote;
 - (ii) any material variances from the service delivery and budget implementation plan;
 - (iii) any remedial or corrective steps taken or to be taken to ensure that projected revenue and expenditure remain within the municipality's approved budget.

The statement must also include:

- (a) a projection of the relevant municipality's revenue and expenditure for the rest of the financial year, and any revisions from initial projections; and
 - (b) the prescribed information relating to the state of the budget of each municipal entity as provided to the municipality in terms of **section 87(10)**.
- (3) The amounts reflected in the statement must in each case be compared with the corresponding amounts budgeted for in the municipality's approved budget.
- (4) The statement to the provincial treasury must be in the format of a signed document and in electronic format.

Further, in terms of Government Notice 27431 dated 1 April 2005, regarding the "Local Government: Municipal Finance Management Act 2003 Municipal Investment Regulations: the following is applicable:

Reporting requirements:

9. (1) The accounting officer of a municipality or municipal entity must within 10 working days of the end of each month, as part of the section 71 report required by the Act, submit to the mayor of the municipality or the board of directors of the municipal entity a report describing in accordance with generally recognised accounting practice the investment portfolio of that municipality or municipal entity as at the end of the month.

(2) The report referred to in sub regulation (1) must set out at least –

- (a) the **market value** of each investment as at the beginning of the reporting month;
- (b) any changes to the investment portfolio during the reporting month;
- (c) the market value of each investment as at the end of the reporting month; and
- (d) fully accrued interest and yield for the reporting month.

[**Highlighted** requirements are further explained below].

Certain ‘prescribed’ municipalities are required to provide their financial reports to the National Treasury, in lieu of the Provincial Treasury, which includes Mangaung. National Treasury have indicated that they wish to continue to directly monitor municipalities that have a significant impact on the South African economy. For this purpose, the required electronic reports were progressively lodged with the National Treasury and for December 2018 the reports were submitted on 14 December 2018. These reports are:

- Statement of Financial Performance (OSA)
- Capital expenditure report (CAA)
- Cash Flow Statement (CFA)
- Outstanding Debtors report (AD)
- Outstanding Creditors report (AC)
- Statement of Financial Position actual (BSAC)

The specific format for the report required to be submitted to the Executive Mayor, as referred to in section 71(1), has now been prescribed in terms of Government Gazette No 32141 of 17 April 2009 but the receipt of electronic submissions have not been replaced. Therefore, this report is based upon the content and format of the monthly electronic reports provided to National Treasury. The information provided to National Treasury is published quarterly; therefore, it is prudent that the Executive Mayor’s report be prepared on a similar basis to ensure alignment.

Section 71(1) (e) refers to a requirement to report on ‘allocations’ received. The term, ‘allocations’ refers to government grants received from other spheres of government. These are reported upon in the Statement of Financial Performance.

National Treasury has determined the definition of a ‘vote’. Each municipality may determine the vote format for its expenditure, provided it also supplies Government Financial Statistical (GFS) analysis.

Section 87 is a requirement to report on the performance of municipal entities. A report has been received on 10 December 2024.

The market value of the investment portfolio is based on the contractual/ cost price of the investment portfolio.

ANNEXURE B

MANGAUNG C SCHEDULE MONTHLY BUDGET STATEMENT

General Information and Contact Information

<i>Main Tables</i>	<i>Consolidated Monthly Budget Statements</i>
Table C1-SUM	Summary
Table C2-FinPer SC	Financial Performance (standard classification)
Table C2C	Financial Performance (standard classification)
Table C3-Fin Per V	Financial Performance (revenue and expenditure by municipal vote)
Table C3C	Financial Performance (revenue and expenditure by municipal vote) - A
Table C4-FinPer RE	Financial Performance (revenue and expenditure)
Table C5-Capex	Capital Expenditure (municipal vote, standard classification and funding)
Table C5C	Capital Expenditure (municipal vote, standard classification and funding) - A
Table C6-FinPos	Financial Position
Table C7-Cflow	Cash Flow
<i>Supporting Tables</i>	
Table SC1	Material variance explanations
Table SC2	Monthly Budget Statement - Performance indicators
Table SC3	Monthly Budget Statement - Aged debtors
Table SC4	Monthly Budget Statement - aged creditors
Table SC5	Monthly Budget Statement - Investment portfolio
Table SC6	Monthly Budget Statement - Transfers and grant receipts
Table SC7	Monthly Budget Statement - Transfers and grant expenditure
Table SC8	Monthly Budget Statement - Councillor and staff benefits
Table SC9	Monthly Budget Statement - Actual and revised targets for cash receipts
Table SC10	Monthly Budget Statement - Parent Municipality Financial Performance (revenue and expenditure)
Table SC11	Monthly Budget Statement - Summary of municipal entities
Table SC12	Consolidated Monthly Budget Statement - Capital expenditure trend
Table SC13a	Consolidated Monthly Budget Statement - Capital expenditure on new assets by asset class
Table SC13b	Consolidated Monthly Budget Statement - Capital expenditure on renewal of existing assets by asset class
Table SC13c	Consolidated Monthly Budget Statement - Expenditure on repairs and maintenance by asset class

MAN Mangaung - Table C1 Consolidated Monthly Budget Statement Summary - M05 November

Description	2023/24		Budget Year 2024/25							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %		
R thousands										
Financial Performance										
Property rates	1 467 702	1 654 053	1 654 053	161 333	729 942	889 189	40 753	6%	1 654 053	
Service charges	5 230 163	6 340 977	6 340 977	443 229	2 571 092	2 642 073	(70 982)	-3%	6 340 977	
Investment revenue	79 386	78 241	78 241	637	31 820	32 600	(781)	-2%	78 241	
Transfers and subsidies - Operational	1 235 678	1 275 488	1 275 488	8 746	499 029	531 453	(32 424)	(0)	1 275 488	
Other own revenue	1 436 294	1 311 366	1 311 366	82 720	550 953	546 402	4 550	1%	-	
Total Revenue (excluding capital transfers and contributions)	9 449 223	10 660 125	10 660 125	696 665	4 382 835	4 441 718	(58 883)	-1%	10 660 125	
Employee costs	2 461 244	2 513 360	2 513 360	217 300	1 080 230	1 047 239	32 991	3%	2 513 360	
Remuneration of Councillors	74 552	79 728	79 728	6 037	29 834	33 220	(3 386)	-10%	79 728	
Depreciation and amortisation	837 236	420 694	420 694	64 915	325 450	175 289	150 160	86%	420 694	
Interest	162 903	27 072	27 072	1 217	16 138	11 280	4 858	43%	27 072	
Inventory consumed and bulk purchases	4 077 593	3 211 258	3 205 310	75 436	1 883 291	1 335 969	547 322	41%	3 205 310	
Transfers and subsidies	4 992	361	361	-	-	151	(151)	-100%	361	
Other expenditure	3 179 849	3 502 180	3 508 128	235 101	1 495 684	1 481 300	34 384	2%	3 508 128	
Total Expenditure	10 798 370	9 754 653	9 754 653	600 006	4 830 627	4 064 448	766 179	19%	9 754 653	
Surplus/(Deficit)	(1 349 148)	905 472	905 472	95 658	(447 792)	377 271	(825 063)	-21%	905 472	
Transfers and subsidies - capital (monetary allocations)	606 718	1 034 842	1 034 842	39 246	154 277	431 184	(276 907)	-64%	1 034 842	
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after capital transfers & contributions	(742 429)	1 940 314	1 940 314	135 904	(293 515)	808 455	(1 101 970)	-138%	1 940 314	
Share of surplus/ (deficit) of associate	272 618	120 000	120 000	10 000	50 000	50 000	-	-	120 000	
Surplus/ (Deficit) for the year	(469 812)	2 060 314	2 060 314	145 904	(243 515)	858 455	(1 101 970)	-128%	2 060 314	
Capital expenditure & funds sources										
Capital expenditure	574 971	1 339 880	1 339 880	56 981	181 797	558 284	(376 487)	-67%	1 339 880	
Capital transfers recognised	480 038	1 033 284	1 033 284	36 087	127 188	430 535	(303 347)	-70%	1 033 284	
Borrowing	-	-	-	-	-	-	-	-	-	
Internally generated funds	94 933	306 597	306 597	16 894	54 609	127 749	(73 139)	-57%	306 597	
Total sources of capital funds	574 971	1 339 880	1 339 880	56 981	181 797	558 284	(376 487)	-67%	1 339 880	
Financial position										
Total current assets	8 359 487	4 725 964	4 725 964	-	-	-	-	-	4 725 964	
Total non current assets	21 735 718	22 465 146	22 465 146	-	-	-	-	-	22 465 146	
Total current liabilities	10 985 302	2 597 844	2 597 844	-	-	-	-	-	2 597 844	
Total non current liabilities	2 550 410	1 998 498	1 998 498	-	-	-	-	-	1 998 498	
Community wealth/Equity	17 912 693	22 886 214	22 886 214	-	-	-	-	-	22 886 214	
Cash flows										
Net cash from (used) operating	7 043 734	2 179 590	2 179 590	1 168 980	4 383 232	908 163	(3 475 069)	-383%	2 179 590	
Net cash from (used) investing	(526 038)	(1 329 981)	(1 329 981)	(56 991)	(182 014)	(554 159)	(372 145)	67%	(1 329 981)	
Net cash from (used) financing	(164 549)	(92 996)	(92 996)	(1 874)	(39 809)	(38 748)	1 060	-3%	(92 996)	
Cash/cash equivalents at the month/year end	5 642 002	45 453	45 453	3 991 398	3 991 231	(395 905)	(4 387 136)	1108%	586 435	
Debtors & creditors analysis	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Ds	151-180 Ds	181 Ds-1 Yr	Over 1Yr	Total	
Debtors Age Analysis										
Total By Income Source	1 316 942	361 793	366 156	374 144	305 003	345 915	1 464 351	7 712 901	12 247 204	
Creditors Age Analysis										
Total Creditors	502 401	-	11	775	-	-	-	-	503 187	

MAN Mangaung - Table C2 Consolidated Monthly Budget Statement - Financial Performance (functional classification) - M05 November

Description	Ref	2023/24		Budget Year 2024/25					
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %
R thousands	1								
Revenue - Functional									
<i>Governance and administration</i>		3 274 702	3 800 391	3 800 391	231 626	1 316 838	1 583 496	(266 658)	-17%
Executive and council		923	35	35	82	426	14	412	2860%
Finance and administration		3 273 779	3 800 357	3 800 357	231 544	1 316 412	1 583 482	(267 070)	-17%
Internal audit		-	-	-	-	-	-	-	-
<i>Community and public safety</i>		60 179	68 747	68 747	3 539	20 106	28 644	(8 539)	-30%
Community and social services		5 352	8 536	8 536	428	2 465	3 557	(1 092)	-31%
Sport and recreation		3 666	9 201	9 201	180	1 721	3 834	(2 112)	-55%
Public safety		23 303	28 490	28 490	1 726	9 928	11 871	(1 943)	-16%
Housing		27 828	22 499	22 499	1 202	5 971	9 375	(3 403)	-36%
Health		29	20	20	3	20	8	12	140%
<i>Economic and environmental services</i>		51 122	35 448	35 448	2 910	13 126	14 770	(1 644)	-11%
Planning and development		34 995	14 982	14 982	1 726	7 441	6 242	1 199	19%
Road transport		15 837	19 257	19 257	1 093	5 428	8 024	(2 596)	-32%
Environmental protection		290	1 209	1 209	90	257	504	(247)	-49%
<i>Trading services</i>		6 669 863	7 788 762	7 788 762	497 836	3 187 014	3 245 317	(58 303)	-2%
Energy sources		3 398 832	4 272 241	4 272 241	250 942	1 661 417	1 780 100	(118 683)	-7%
Water management		2 023 106	2 149 291	2 149 291	169 548	967 355	895 538	71 817	8%
Waste water management		731 703	819 242	819 242	56 631	328 331	341 351	(13 020)	-4%
Waste management		516 222	547 987	547 987	20 715	229 911	228 328	1 583	1%
<i>Other</i>	4	75	1 620	1 620	-	28	675	(647)	-96%
Total Revenue - Functional	2	10 055 941	11 694 967	11 694 967	735 911	4 537 112	4 872 902	(335 791)	-7%
Expenditure - Functional									
<i>Governance and administration</i>		1 883 182	1 406 224	1 405 112	113 337	594 623	585 691	8 932	2%
Executive and council		37 845	170 409	170 112	10 014	53 577	70 888	(17 311)	-24%
Finance and administration		1 845 337	1 235 815	1 235 000	103 323	541 045	514 803	26 242	5%
Internal audit		-	-	-	-	-	-	-	-
<i>Community and public safety</i>		1 024 695	688 783	690 294	53 176	311 746	287 482	24 264	8%
Community and social services		53 042	63 801	63 652	3 975	22 179	26 466	(4 287)	-16%
Sport and recreation		355 101	212 162	213 500	16 938	90 854	88 882	1 972	2%
Public safety		394 700	290 672	290 672	23 615	144 656	121 114	23 542	19%
Housing		205 802	104 871	104 806	7 278	47 188	43 677	3 511	8%
Health		15 950	17 276	17 664	1 371	6 869	7 344	(475)	-6%
<i>Economic and environmental services</i>		582 822	481 233	480 567	44 135	199 254	200 276	(1 022)	-1%
Planning and development		47 536	63 220	63 172	4 419	20 803	26 325	(5 521)	-21%
Road transport		506 414	381 981	381 892	36 827	166 043	159 135	6 907	4%
Environmental protection		28 872	36 052	35 503	2 888	12 408	14 816	(2 408)	-16%
<i>Trading services</i>		7 302 886	7 173 486	7 173 783	389 011	3 723 138	2 988 975	734 163	25%
Energy sources		4 323 433	3 989 806	3 989 806	347 592	2 145 896	1 662 420	483 476	29%
Water management		2 133 704	2 437 191	2 437 191	(26 038)	1 212 996	1 015 497	197 500	19%
Waste water management		435 461	385 634	385 703	33 406	193 276	160 696	32 580	20%
Waste management		410 288	360 856	361 084	34 051	170 970	150 362	20 608	14%
<i>Other</i>		4 786	4 926	4 897	347	1 866	2 024	(158)	-8%
Total Expenditure - Functional	3	10 798 370	9 754 653	9 754 653	600 006	4 830 627	4 064 448	766 179	19%
Surplus/ (Deficit) for the year		(742 429)	1 940 314	1 940 314	135 904	(293 515)	808 454	#####	-1.363 0571
									1 940 314

MAN Mangaung - Table C2 Consolidated Monthly Budget Statement - Financial Performance (functional classification) - M05 November

Description	Ref	2023/24		Budget Year 2024/25						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	
R thousands	1									
Revenue - Functional										
<i>Municipal governance and administration</i>		3 274 702	3 800 391	3 800 391	231 626	1 316 838	1 583 496	266 658	-17%	
Executive and council	923	35	35	35	82	426	14	412	0	
<i>Municipal Manager, Town Secretary and Chief Executive</i>	923	35	35	35	82	426	14	412	0	
Finance and administration	3 273 779	3 800 357	3 800 357	231 544	1 316 412	1 583 482	(267 070)	(0)	3 800 357	
<i>Administrative and Corporate Support</i>	636	186	186	—	1 286	77	1 209	0	186	
<i>Finance</i>	3 198 827	3 722 746	3 722 746	226 049	1 290 167	1 551 144	(260 977)	(0)	3 722 746	
<i>Human Resources</i>	2 718	27 211	27 211	157	320	11 338	(11 018)	(0)	27 211	
<i>Information Technology</i>	—	6	6	—	—	2	(2)	(0)	6	
<i>Marketing, Customer Relations, Publicity and Media Coordination</i>	34 294	35 531	35 531	3 231	15 580	14 805	775	0	35 531	
<i>Property Services</i>	37 303	14 677	14 677	2 107	9 058	6 115	2 943	0	14 677	
Internal audit	—	—	—	—	—	—	—	—	—	
<i>Community and public safety</i>	60 179	68 747	68 747	3 539	20 106	28 644	(8 539)	(0)	68 747	
Community and social services	5 352	8 536	8 536	428	2 465	3 557	(1 092)	(0)	8 536	
<i>Cemeteries, Funeral Parlours and Crematoriums</i>	3 344	6 941	6 941	254	1 551	2 892	(1 341)	(0)	6 941	
<i>Libraries and Archives</i>	2 008	1 585	1 585	174	914	661	253	0	1 585	
<i>Museums and Art Galleries</i>	—	10	10	—	—	4	(4)	(0)	10	
Sport and recreation	3 666	9 201	9 201	180	1 721	3 834	(2 112)	(0)	9 201	
<i>Community Parks (including Nurseries)</i>	958	2 778	2 778	3	283	1 158	(874)	(0)	2 778	
<i>Recreational Facilities</i>	530	687	687	(2)	112	286	(175)	(0)	687	
<i>Sports Grounds and Stadiums</i>	2 178	5 735	5 735	178	1 326	2 390	(1 063)	(0)	5 735	
Public safety	23 303	28 490	28 490	1 726	9 928	11 871	(1 943)	(0)	28 490	
<i>Civil Defence</i>	52	39	39	5	31	16	15	0	39	
<i>Fire Fighting and Protection</i>	668	1 314	1 314	69	615	547	68	0	1 314	
<i>Police Forces, Traffic and Street Parking Control</i>	22 583	27 137	27 137	1 652	9 282	11 307	(2 025)	(0)	27 137	
Housing	27 828	22 499	22 499	1 202	5 971	9 375	(3 403)	(0)	22 499	
<i>Housing</i>	27 828	22 499	22 499	1 202	5 971	9 375	(3 403)	(0)	22 499	
Health	29	20	20	3	20	8	12	0	20	
<i>Health Services</i>	29	20	20	3	20	8	12	0	20	
<i>Economic and environmental services</i>	51 122	35 448	35 448	2 910	13 126	14 770	(1 644)	(0)	35 448	
Planning and development	34 995	14 982	14 982	1 726	7 441	6 242	1 199	0	14 982	
<i>Town Planning, Building Regulations and Enforcement, and City Engineer</i>	34 995	14 982	14 982	1 726	7 441	6 242	1 199	0	14 982	
Road transport	15 837	19 257	19 257	1 093	5 428	8 024	(2 596)	(0)	19 257	
<i>Public Transport</i>	—	19 257	19 257	1 093	5 428	8 024	(2 596)	(0)	19 257	
<i>Roads</i>	15 837	—	—	—	—	—	—	—	—	
Environmental protection	290	1 209	1 209	90	257	504	(247)	(0)	1 209	
<i>Pollution Control</i>	290	1 209	1 209	90	257	504	(247)	(0)	1 209	
<i>Trading services</i>	6 669 863	7 788 762	7 788 762	497 836	3 187 014	3 245 317	(58 303)	(0)	7 788 762	
Energy sources	3 398 832	4 272 241	4 272 241	250 942	1 681 417	1 780 100	(118 683)	(0)	4 272 241	
<i>Electricity</i>	3 398 832	4 272 241	4 272 241	250 942	1 681 417	1 780 100	(118 683)	(0)	4 272 241	
Water management	2 023 106	2 149 291	2 149 291	169 548	987 355	895 538	71 817	0	2 149 291	
<i>Water Distribution</i>	2 023 106	2 149 291	2 149 291	169 548	987 355	895 538	71 817	0	2 149 291	
Waste water management	731 703	819 242	819 242	56 631	328 331	341 351	(13 020)	(0)	819 242	
<i>Sewerage</i>	731 703	819 242	819 242	56 631	328 331	341 351	(13 020)	(0)	819 242	
Waste management	516 222	547 987	547 987	20 715	229 911	228 328	1 583	0	547 987	
<i>Solid Waste Disposal (Landfill Sites)</i>	—	1	1	—	—	0	(0)	(0)	1	
<i>Solid Waste Removal</i>	516 222	547 986	547 986	20 715	229 911	228 328	1 583	0	547 986	
Other	75	1 620	1 620	—	28	675	(647)	(0)	1 620	
Air Transport	—	1 251	1 251	—	—	521	(521)	(0)	1 251	
Tourism	75	369	369	—	28	154	(126)	(0)	369	
Total Revenue - Functional	2	10 055 941	11 694 967	11 694 967	735 911	4 537 112	4 872 902	(335 791)	(0)	11 694 967

Expenditure - Functional										
<i>Municipal governance and administration</i>										
Executive and council	1 883 182	1 406 224	1 405 112	113 337	594 623	585 691	8 932	0	1 405 112	
<i>Mayor and Council</i>	37 845	170 409	170 112	10 014	53 577	70 888	(17 311)	(0)	170 112	
<i>Municipal Manager, Town Secretary and Chief Executive</i>	79 719	84 853	84 853	6 633	32 616	35 355	(2 740)	(0)	84 853	
<i>(41 874)</i>	<i>85 556</i>	<i>85 259</i>	<i>3 382</i>	<i>20 962</i>	<i>35 533</i>	<i>(14 571)</i>	<i>(0)</i>	<i>85 259</i>		
Finance and administration	1 845 337	1 235 815	1 235 000	103 323	541 045	514 803	26 242	0	1 235 000	
<i>Administrative and Corporate Support</i>	501 829	304 276	304 829	21 457	106 839	127 066	(20 227)	(0)	304 829	
<i>Finance</i>	869 996	549 853	549 853	48 251	268 250	229 106	39 144	0	549 853	
<i>Fleet Management</i>	133 611	84 263	84 263	13 511	60 326	35 110	25 216	0	84 263	
<i>Human Resources</i>	169 050	125 930	125 256	7 659	38 719	52 262	(13 543)	(0)	125 256	
<i>Information Technology</i>	71 617	84 145	83 735	5 242	29 030	34 938	(5 908)	(0)	83 735	
<i>Legal Services</i>	26 677	2 430	2 430	907	5 793	1 012	4 781	0	2 430	
<i>Marketing, Customer Relations, Publicity and Media Co-ordination</i>	41 562	47 194	3 662	18 771	19 717	(946)	(0)	47 194		
<i>Property Services</i>	21 585	21 895	21 960	1 808	9 190	9 143	47	0	21 960	
<i>Risk Management</i>	9 409	15 479	15 479	825	4 127	6 450	(2 322)	(0)	15 479	
<i>Internal audit</i>	—	—	—	—	—	—	—	—	—	
<i>Community and public safety</i>	<i>1 024 695</i>	<i>688 783</i>	<i>690 294</i>	<i>53 176</i>	<i>311 746</i>	<i>287 482</i>	<i>24 264</i>	<i>0</i>	<i>690 294</i>	
Community and social services	53 042	63 801	63 652	3 975	22 179	26 466	(4 287)	(0)	63 652	
<i>Cemeteries, Funeral Parlours and Crematoriums</i>	23 888	27 233	26 665	1 750	10 053	11 181	(1 108)	(0)	26 665	
Libraries and Archives	27 808	35 144	35 191	2 128	11 625	14 635	(3 010)	(0)	35 191	
<i>Museums and Art Galleries</i>	1 546	1 424	1 796	97	501	670	(169)	(0)	1 796	
Sport and recreation	355 101	212 162	213 500	16 938	90 854	88 882	1 972	0	213 500	
<i>Community Parks (including Nurseries)</i>	61 917	89 765	89 906	5 012	26 840	37 548	(10 708)	(0)	89 906	
<i>Recreational Facilities</i>	13 735	26 838	26 838	985	5 610	11 182	(5 573)	(0)	26 838	
<i>Sports Grounds and Stadiums</i>	279 449	95 560	96 756	10 941	58 404	40 151	18 253	0	96 756	
Public safety	394 700	290 672	290 672	23 615	144 658	121 114	23 542	0	290 672	
<i>Civil Defence</i>	16 254	14 807	14 905	1 693	7 007	6 199	808	0	14 905	
<i>Fire Fighting and Protection</i>	82 372	93 949	93 852	7 183	37 421	39 117	(1 695)	(0)	93 852	
<i>Police Forces, Traffic and Street Parking Control</i>	296 073	181 916	181 916	14 739	100 228	75 798	24 429	0	181 916	
Housing	205 902	104 871	104 806	7 278	47 188	43 677	3 511	0	104 806	
<i>Housing</i>	205 902	104 871	104 806	7 278	47 188	43 677	3 511	0	104 806	
Health	15 950	17 276	17 684	1 371	6 869	7 344	(475)	(0)	17 664	
<i>Health Services</i>	15 950	17 276	17 664	1 371	6 869	7 344	(475)	(0)	17 664	
<i>Economic and environmental services</i>	<i>582 822</i>	<i>481 233</i>	<i>480 567</i>	<i>44 135</i>	<i>199 254</i>	<i>200 276</i>	<i>(1 022)</i>	<i>(0)</i>	<i>480 567</i>	
Planning and development	47 536	63 220	63 172	4 419	20 803	26 325	(5 521)	(0)	63 172	
<i>Town Planning, Building Regulations and Enforcement, and City Engineer</i>	47 536	61 122	61 074	4 419	20 803	25 450	(4 647)	(0)	61 074	
<i>Project Management Unit</i>	—	2 098	2 098	—	—	874	(874)	(0)	2 098	
Road transport	506 414	381 961	381 892	36 827	166 043	159 135	6 907	0	381 892	
<i>Public Transport</i>	38 048	111 346	111 346	9 365	28 943	46 394	(17 451)	(0)	111 346	
Roads	468 366	270 615	270 545	27 462	137 099	112 741	24 358	0	270 545	
Environmental protection	28 872	36 052	35 503	2 888	12 408	14 816	(2 408)	(0)	35 503	
<i>Pollution Control</i>	28 872	36 052	35 503	2 888	12 408	14 816	(2 408)	(0)	35 503	
<i>Trading services</i>	<i>7 302 886</i>	<i>7 173 486</i>	<i>7 173 783</i>	<i>389 011</i>	<i>3 723 138</i>	<i>2 988 975</i>	<i>734 163</i>	<i>0</i>	<i>7 173 783</i>	
Energy sources	4 323 433	3 989 806	3 989 806	347 592	2 145 896	1 662 420	483 476	0	3 989 806	
<i>Electricity</i>	4 323 433	3 989 806	3 989 806	347 592	2 145 896	1 662 420	483 476	0	3 989 806	
Water management	2 133 704	2 437 191	2 437 191	(26 038)	1 212 996	1 015 497	197 500	0	2 437 191	
<i>Water Distribution</i>	2 133 704	2 437 191	2 437 191	(26 038)	1 212 996	1 015 497	197 500	0	2 437 191	
Waste water management	435 461	385 634	385 703	33 406	193 276	160 696	32 580	0	385 703	
<i>Sewerage</i>	435 461	385 634	385 703	33 406	193 276	160 696	32 580	0	385 703	
Waste management	410 286	360 856	361 084	34 051	170 970	150 362	20 608	0	361 084	
<i>Solid Waste Disposal (Landfill Sites)</i>	46 467	51 776	50 581	3 075	16 113	21 386	(5 272)	(0)	50 581	
<i>Solid Waste Removal</i>	272 304	242 093	254 703	26 464	128 707	104 370	24 337	0	254 703	
<i>Street Cleaning</i>	91 517	66 987	55 800	4 513	26 149	24 606	1 544	0	55 800	
Other	4 786	4 926	4 897	347	1 866	2 024	(158)	(0)	4 897	
<i>Tourism</i>	4 786	4 926	4 897	347	1 866	2 024	(158)	(0)	4 897	
Total Expenditure - Functional	3	10 798 370	9 754 653	9 754 653	600 006	4 830 627	4 064 448	766 179	0	9 754 653
Surplus/ (Deficit) for the year		(742 429)	1 940 314	1 940 314	135 904	(293 515)	808 454	(1 101 969)	(0)	1 940 314

MAN Mangaung - Table C3 Consolidated Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M05 November

Vote Description	Ref	2023/24		Budget Year 2024/25					YTD variance	YTD variance %	Full Year Forecast
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget				
R thousands											
Revenue by Vote	1	0	1	1	-	0	0	(0)	-58,2%	1	
Vote 01 - Office Of The City Manager		-	1	1	-	-	0	(0)	-100,0%	1	
Vote 02 - Office Of The Executive Mayor		4 576	27 429	27 429	289	1 338	11 429	(10 091)	-88,3%	27 429	
Vote 03 - Corporate Services		1 949 170	2 062 575	2 062 575	178 565	916 709	859 406	57 303	6,7%	2 062 575	
Vote 04 - Finance		546 183	583 982	583 982	23 057	242 683	243 326	(642)	-0,3%	583 982	
Vote 05 - Community Services		69 860	50 917	50 917	4 958	23 021	21 215	1 806	8,5%	50 917	
Vote 06 - Planning And Economic Development		65 131	37 176	37 176	3 309	15 030	15 490	(460)	-3,0%	37 176	
Vote 07 - Human Settlement		747 540	819 242	819 242	56 631	328 331	341 351	(13 020)	-3,8%	819 242	
Vote 08 - Technical Services		2 023 106	2 149 291	2 149 291	169 548	967 355	895 538	71 817	8,0%	2 149 291	
Vote 09 - Water		1 522 911	1 783 622	1 783 622	57 484	424 745	743 176	(318 431)	-42,8%	1 783 622	
Vote 10 - Miscellaneous		821	28 490	28 490	1 047	6 029	11 871	(5 842)	-49,2%	28 490	
Vote 11 - Public Safety		3 398 832	4 272 241	4 272 241	250 942	1 661 417	1 780 100	(118 683)	-6,7%	4 272 241	
Vote 12 - Centlec		-	-	-	-	-	-	-	-	-	
Vote 13 - N/A1		-	-	-	-	-	-	-	-	-	
Vote 14 - N/A		-	-	-	-	-	-	-	-	-	
Vote 15 - Other		428	-	-	82	455	-	455	#DIV/0!	-	
Total Revenue by Vote	2	10 328 558	11 814 967	11 814 967	745 911	4 587 112	4 922 902	(335 791)	-6,8%	11 814 967	
Expenditure by Vote											
Expenditure by Vote	1	121 800	136 166	136 166	12 137	62 008	56 736	5 271	9,3%	136 166	
Vote 01 - Office Of The City Manager		166 947	168 841	168 841	15 494	73 455	70 351	3 104	4,4%	168 841	
Vote 02 - Office Of The Executive Mayor		529 897	370 294	370 294	23 541	127 641	154 290	(26 650)	-17,3%	370 294	
Vote 03 - Corporate Services		564 769	306 569	306 569	21 071	134 492	127 738	6 754	5,3%	306 569	
Vote 04 - Finance		937 521	682 107	682 107	60 871	287 024	284 213	2 811	1,0%	682 107	
Vote 05 - Community Services		113 818	142 488	142 488	9 395	45 390	59 371	(13 981)	-23,5%	142 488	
Vote 06 - Planning And Economic Development		217 214	120 809	120 809	9 086	47 082	50 337	(3 255)	-6,5%	120 809	
Vote 07 - Human Settlement		1 040 723	784 812	784 812	75 027	394 129	327 006	67 123	20,5%	784 812	
Vote 08 - Technical Services		2 058 816	2 412 103	2 412 103	(26 056)	1 228 754	1 005 043	223 711	22,3%	2 412 103	
Vote 09 - Water		319 487	285 096	285 096	28 463	141 046	118 790	22 256	18,7%	285 096	
Vote 10 - Miscellaneous		376 149	343 022	343 022	22 999	141 729	142 926	(1 197)	-0,8%	343 022	
Vote 11 - Public Safety		4 323 433	3 989 806	3 989 806	347 592	2 145 896	1 662 420	483 476	29,1%	3 989 806	
Vote 12 - Centlec		-	-	-	-	-	-	-	-	-	
Vote 13 - N/A1		-	-	-	-	-	-	-	-	-	
Vote 14 - N/A		-	-	-	-	-	-	-	-	-	
Vote 15 - Other		27 798	12 541	12 541	384	1 981	5 226	(3 245)	-62,1%	12 541	
Total Expenditure by Vote	2	10 798 370	9 754 653	9 754 653	600 006	4 830 627	4 064 448	768 179	18,9%	9 754 653	
Surplus/ (Deficit) for the year	2	(469 812)	2 060 314	2 060 314	145 904	(243 515)	858 455	#####	-128,4%	2 060 314	

MAN Mangaung - Table C3 Consolidated Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - A - M05 November

Vote Description	Ref	2023/24		Budget Year 2024/25						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousand										
Revenue by Vote	1									
Vote 01 - Office Of The City Manager		0	1	1	-	0	0	(0)	-58%	1
01.10 - Knowledge Management		0	1	1	-	0	0	(0)	-58%	1
Vote 02 - Office Of The Executive Mayor		-	1	1	-	-	0	(0)	-100%	1
02.2 - Councils General Expenses		-	1	1	-	-	0	(0)	-100%	1
Vote 03 - Corporate Services		4 576	27 429	27 429	289	1 338	11 429	(10 091)	-88%	27 429
03.3 - Operational Training		2 718	4 893	4 893	157	320	2 039	(1 719)	-84%	4 893
03.4 - Administration		-	19 050	19 050	-	-	7 937	(7 937)	-100%	19 050
03.10 - Employment		-	2	2	-	-	1	(1)	-100%	2
03.17 - Facilities Management - Stadiums		1 858	3 479	3 479	132	1 018	1 449	(431)	-30%	3 479
03.23 - It Administration		-	6	6	-	-	2	(2)	-100%	6
Vote 04 - Finance		1 949 170	2 062 575	2 062 575	178 565	916 709	859 406	57 303	7%	2 062 575
04.1 - Chief Financial Officer - Administration		636	185	185	-	1 286	77	1 209	1568%	185
04.4 - Treasury		121	6	6	-	-	2	(2)	-100%	6
04.6 - Administration		-	3	3	-	-	1	(1)	-100%	3
04.7 - Demand And Acquisition		2 297	1 056	1 056	112	1 161	440	721	164%	1 056
04.9 - Logistics And Warehouse		92	3 097	3 097	-	-	1 290	(1 290)	-100%	3 097
04.11 - Billing		215 398	159 935	159 935	16 785	84 219	66 639	17 579	26%	159 935
04.12 - Rates And Taxes		2 460	4 529	4 529	331	1 585	1 887	(302)	-18%	4 529
04.14 - Customer Services		23	32	32	4	11	13	(2)	-16%	32
04.19 - Control And Operations		40 214	-	-	-	-	-	-	-	-
04.21 - Payroll Management		-	3 265	3 265	-	-	1 361	(1 361)	-100%	3 265
04.22 - Assessment Rates		1 687 928	1 890 467	1 890 467	161 333	828 448	787 695	40 753	5%	1 890 467
Vote 05 - Community Services		546 183	583 982	583 982	23 057	242 683	243 326	(842)	0%	583 982
05.3 - Libraries And Information Services		2 008	1 585	1 585	174	914	661	253	38%	1 585
05.4 - Arts And Culture		-	10	10	-	-	4	(4)	-100%	10
05.5 - Hiv/Aids		29	20	20	3	20	8	12	140%	20
05.6 - Environmental Health Services		290	1 209	1 209	90	257	504	(247)	-49%	1 209
05.11 - Facilities Management - Swimming Pools		530	687	687	(2)	112	286	(175)	-61%	687
05.12 - Facilities Management - Stadiums		320	2 257	2 257	46	308	940	(632)	-67%	2 257
05.15 - Disposal Sites		-	1	1	-	-	0	(0)	-100%	1
05.18 - Domestic Waste		287 400	536 310	536 310	-	-	223 463	(223 463)	-100%	536 310
05.19 - Trade Waste		-	11 676	11 676	-	-	4 865	(4 865)	-100%	11 676
05.22 - Fire And Rescue Operations Bloemfontein		605	-	-	16	243	-	243	0%	-
05.24 - Traffic Operations		20 253	-	-	461	2 757	-	2 757	0%	-
05.26 - Parking Garage		1 612	-	-	202	897	-	897	0%	-
05.29 - Nature Resource Management - Zoo		922	2 500	2 500	-	0	1 042	(1 042)	-100%	2 500
05.30 - Nature Resource Management - Nature Area		-	89	89	-	-	37	(37)	-100%	89
05.31 - Tempe Airport		-	1 251	1 251	-	-	521	(521)	-100%	1 251
05.32 - Cemeteries Bloemfontein		1 222	2 437	2 437	106	536	1 015	(479)	-47%	2 437
05.33 - Cemeteries Botshabelo		1 933	4 062	4 062	133	902	1 693	(791)	-47%	4 062
05.34 - Cemeteries Thaba Nchu		190	441	441	14	113	184	(71)	-39%	441
05.35 - Parks Development		36	190	190	3	283	79	204	258%	190
05.45 - Disaster Management Operations		12	-	-	-	2	-	2	0%	-
05.47 - Transport Unit		-	19 257	19 257	1 093	5 428	8 024	(2 596)	-32%	19 257
05.53 - Administration		218 549	-	-	19 807	225 274	-	225 274	0%	-
05.54 - Administration		10 272	-	-	908	4 637	-	4 637	0%	-
Vote 06 - Planning And Economic Development		69 860	50 917	50 917	4 958	23 021	21 215	1 806	9%	50 917
06.3 - Urban Design		28 650	374	374	2	31	156	(125)	-80%	374
06.5 - Development Applications		695	1 043	1 043	219	630	434	196	45%	1 043
06.6 - Building Zoning Control		5 498	8 979	8 979	797	2 938	3 741	(803)	-21%	8 979
06.7 - Enforcement Division		-	631	631	-	14	263	(249)	-95%	631
06.8 - Outdoor Advertising		152	3 956	3 956	708	3 827	1 648	2 179	132%	3 956
06.18 - Tourism		34	369	369	-	-	154	(154)	-100%	369
06.20 - Smme's		536	35	35	-	-	14	(14)	-100%	35
06.21 - Cc Heading		31 071	32 004	32 004	2 867	13 835	13 335	501	4%	32 004
06.22 - Business Operations		3 223	3 528	3 528	364	1 745	1 470	275	19%	3 528
Vote 07 - Human Settlement		65 131	37 176	37 176	3 309	15 030	15 490	(460)	-3%	37 176
07.3 - Church Street Houses		511	842	842	46	230	351	(121)	-34%	842
07.4 - Hostels Mangaung		1 829	2 895	2 895	64	318	1 206	(888)	-74%	2 895
07.5 - Omega Service Centre Rooms		(7)	28	28	-	-	12	(12)	-100%	28
07.6 - Economic Flats		593	1 074	1 074	52	259	447	(188)	-42%	1 074
07.7 - Economic Letting Scheme 1 & 2		-	126	126	-	-	52	(52)	-100%	126
07.8 - Flats For The Aged		128	193	193	12	58	80	(23)	-28%	193
07.9 - Sub Economic Letting Scheme 1		15 151	1 964	1 964	91	455	819	(364)	-44%	1 964
07.10 - Sub Economic Letting Scheme 2		246	471	471	22	110	198	(87)	-44%	471
07.11 - Sub Economic Letting Scheme 3		138	261	261	12	62	109	(47)	-43%	261
07.12 - Bloemhof Flats		2 269	3 318	3 318	193	973	1 382	(409)	-30%	3 318
07.13 - Erlich Park Homes		4 495	3 170	3 170	375	1 864	1 321	543	41%	3 170
07.14 - Lente Hof		(10)	297	297	-	(1)	124	(124)	-101%	297
07.15 - Louren Park Houses		(294)	2 638	2 638	-	-	1 099	(1 099)	-100%	2 638
07.16 - Sundry Dwellings		1 747	2 497	2 497	258	1 274	1 041	233	22%	2 497
07.17 - Stilifrus		837	1 573	1 573	74	350	656	(306)	-47%	1 573
07.18 - Property Rentals		20 690	14 286	14 286	2 096	9 012	5 952	3 060	51%	14 286
07.19 - Property Disposal		739	391	391	10	46	163	(117)	-72%	391
07.21 - Land Banking And Development		15 874	-	-	-	-	-	-	-	-
07.22 - Bng & Property Finance Administration		194	1 151	1 151	4	21	480	(459)	-96%	1 151

Vote 08 - Technical Services	747 540	819 242	819 242	56 631	328 331	341 351	(13 020)	-4%	819 242	
08.9 - Engineering Services	15 837	—	—	—	—	—	—	—	—	
08.15 - Sanitary Services Revenue	731 510	818 625	818 625	56 631	328 331	341 094	(12 763)	-4%	818 625	
08.16 - Bloemfontein Sewer Reticulation	193	80	80	—	—	33	(33)	-100%	80	
08.19 - Purification And Sanitation	—	536	536	—	—	223	(223)	-100%	536	
Vote 09 - Water	2 023 106	2 149 291	2 149 291	169 548	967 355	895 538	71 817	8%	2 149 291	
09.2 - Bulk Water Services	2 021 374	2 143 399	2 143 399	169 056	965 923	893 083	72 840	8%	2 143 399	
09.4 - Water Demand Management	1 733	5 892	5 892	492	1 432	2 455	(1 023)	-42%	5 892	
Vote 10 - Miscellaneous	1 522 911	1 783 622	1 783 622	57 484	424 745	743 176	(318 431)	-43%	1 783 622	
10.2 - Sundries	347 990	192 050	192 050	10 240	79 756	80 021	(265)	0%	192 050	
10.3 - Governmental Transfers	1 174 921	1 591 573	1 591 573	47 244	344 989	663 155	(318 166)	-48%	1 591 573	
Vote 11 - Public Safety	821	28 490	28 490	1 047	6 029	11 871	(5 842)	-49%	28 490	
11.2 - Traffic Operations	655	25 388	25 388	976	5 554	10 578	(5 024)	-47%	25 388	
11.4 - Parking Garage	62	1 749	1 749	13	73	729	(655)	-90%	1 749	
11.7 - Disaster Management Operations	40	39	39	5	29	16	13	78%	39	
11.10 - Fire And Rescue Operations	63	1 314	1 314	53	372	547	(176)	-32%	1 314	
Vote 12 - Centlec	3 398 832	4 272 241	4 272 241	250 942	1 661 417	1 780 100	(118 683)	-7%	4 272 241	
12.7 - Marketing & Communication	—	38	38	—	—	16	(16)	-100%	38	
12.13 - Revenue Management	102 505	107 249	107 249	4 354	21 767	44 887	(22 921)	-51%	107 249	
12.15 - Supply Chain Management	4 893	1 385	1 385	—	86	577	(491)	-85%	1 385	
12.16 - Asset Management	607	4 080	4 080	(24)	228	1 700	(1 472)	-87%	4 080	
12.20 - Human Resource Development	680	1 761	1 761	—	192	734	(542)	-74%	1 761	
12.22 - Revenue And Customer Management	7 319	7 507	7 507	622	3 574	3 128	446	14%	7 507	
12.23 - Trading Services	3 171 585	4 144 220	4 144 220	245 990	1 605 733	1 726 758	(121 026)	-7%	4 144 220	
12.26 - Planning	—	3 580	3 580	—	—	1 492	(1 492)	-100%	3 580	
12.29 - Systems Utilisation & Process Engineering	—	2 422	2 422	—	—	1 009	(1 009)	-100%	2 422	
12.36 - Electricity Supply: Kopanong	79 280	—	—	—	29 839	—	29 839	0%	—	
12.37 - Electricity Supply: Mohokare	31 961	—	—	—	—	—	—	—	—	
Vote 13 - N/A1	—	—	—	—	—	—	—	—	—	
Vote 14 - N/A	—	—	—	—	—	—	—	—	—	
Vote 15 - Other	428	—	—	82	455	—	455	0%	—	
15.3 - Tourism	41	—	—	—	28	—	28	0%	—	
15.5 - Smme's	387	—	—	82	426	—	426	0%	—	
Total Revenue by Vote	2	10 328 558	11 814 967	11 814 967	745 911	4 587 112	4 922 902	(335 791)	-7%	11 814 967

Expenditure by Vote									
	1	121 800	136 166	136 166	12 137	62 008	56 736	5 271	9%
Vote 01 - Office Of The City Manager		8 834	18 449	18 049	930	9 069	7 521	1 548	-21%
01.1 - Office Of City Manager		4 629	5 453	5 453	403	1 801	2 272	(471)	-21%
01.3 - Strategic Projects		7 998	7 009	7 009	849	4 108	2 920	1 187	41%
01.4 - Regional Centre Bloemfontein		26 955	25 974	25 974	2 212	11 036	10 822	213	2%
01.5 - Regional Center Botshabelo		10 718	9 862	9 862	900	4 662	4 109	552	13%
01.6 - Regional Center Thaba Nchu		19 595	18 837	18 837	1 719	8 804	7 849	955	12%
01.7 - Deputy Executive Director Operations		4 091	3 297	3 697	650	3 297	1 541	1 756	114%
01.8 - Idp And Org Performance Strategic Planni		650	1 086	1 086	510	541	452	89	20%
01.9 - Transport Unit		1 269	-	-	4	19	-	19	0%
01.10 - Knowledge Management		5 899	6 444	6 444	613	3 111	2 685	426	16%
01.11 - Intergovernment Relations		23	159	159	30	67	66	1	1%
01.12 - Administrative Support		6 390	6 475	6 475	561	2 697	2 698	(1)	0%
01.13 - Risk Management And Anti-Fraud & Corrupt		9 268	15 461	15 461	825	4 127	6 442	(2 315)	-36%
01.14 - Internal Audit		12 462	12 937	12 937	1 024	5 289	5 390	(102)	-2%
01.15 - Project Management Unit		-	2 098	2 098	-	-	874	(874)	-100%
01.16 - Administrative Support		609	1 328	1 328	-	-	553	(553)	-100%
01.17 - Projects Implementation Unit		121	253	253	-	-	105	(105)	-100%
01.18 - Administration		437	108	108	130	425	45	381	849%
01.19 - Crm And Information Services		119	-	-	40	201	-	201	0%
01.21 - Administration		850	937	937	66	383	390	(7)	-2%
01.22 - Service Delivery Regulatory- Monitoring		325	-	-	352	1 024	-	1 024	0%
01.23 - Service Delivery Regulatory- Monitoring		560	-	-	319	1 346	-	1 346	0%
Vote 02 - Office Of The Executive Mayor		166 947	168 841	168 841	15 494	73 455	70 351	3 104	4%
02.1 - Office Of The Speaker		13 896	14 549	14 549	1 705	7 803	6 062	1 741	29%
02.2 - Councils General Expenses		24 599	19 949	19 949	2 064	8 318	8 312	6	0%
02.3 - M P A C		2 333	1 804	1 804	426	1 786	752	1 034	137%
02.4 - Administrative Support		20 218	19 388	19 388	2 025	9 995	8 079	1 917	24%
02.5 - Special Programmes		2 734	3 154	3 154	423	1 169	1 314	(145)	-11%
02.6 - Youth Coordination		3 025	4 565	4 565	0	0	1 902	(1 902)	-100%
02.7 - Communications		8 504	9 294	9 294	839	5 180	3 872	1 307	34%
02.8 - Communications - Projects		103	622	622	-	-	259	(259)	-100%
02.9 - Deputy Executive Mayor		79 616	83 467	83 467	6 633	32 616	34 778	(2 162)	-6%
02.10 - Policy & Strategy		-	9	9	-	-	4	(4)	-100%
02.11 - Intervention Unit		3	15	15	59	294	6	288	4515%
02.12 - Office Of The Councils Whip		11 916	12 025	12 025	1 221	6 294	5 010	1 204	26%
Vote 03 - Corporate Services		529 897	370 294	370 294	23 541	127 641	154 290	(26 650)	-17%
03.1 - Head Corporate Services Administration		8 955	9 941	10 291	714	4 198	4 255	(57)	-1%
03.2 - Administrative Training		6 210	7 841	8 401	513	2 821	3 435	(614)	-18%
03.3 - Operational Training		9 709	16 710	16 286	900	4 315	6 836	(2 521)	-37%
03.4 - Administration		777	17 894	17 894	148	423	7 456	(7 033)	-94%
03.5 - Skills Development		2 828	4 168	3 608	287	1 282	1 569	(287)	-18%
03.6 - Fleet Services Administration		1 073	1 028	1 101	76	485	450	35	8%
03.7 - Benefits Administration		2 335	3 819	3 629	193	1 054	1 532	(479)	-31%
03.8 - Leave Section		12 122	12 873	12 951	1 051	5 812	5 388	424	8%
03.9 - Performance Improvement		3 949	6 116	5 718	259	1 433	2 429	(996)	-41%
03.10 - Employment		13 405	14 205	14 205	1 023	5 002	5 919	(917)	-15%
03.11 - Payroll Management		79 221	1 120	1 120	95	509	467	43	9%
03.12 - Occupational Health		4 307	5 046	5 396	364	2 187	2 208	(21)	-1%
03.13 - Job Evaluation		3 826	3 857	4 217	516	1 943	1 720	223	13%
03.14 - Employee Wellness		2 424	2 520	2 520	266	1 164	1 050	114	11%
03.15 - Labour Relations		19 686	19 786	19 786	1 448	7 275	8 244	(969)	-12%
03.16 - Legal Services		26 636	24 617	24 617	907	5 793	10 257	(4 464)	-44%
03.17 - Facilities Management - Stadiums		234 847	100 589	101 229	7 777	40 681	42 090	(1 409)	-3%
03.18 - Safety And Loss Control		3 043	4 308	3 858	241	1 207	1 660	(453)	-27%
03.19 - Committee Services		18 666	24 692	24 692	1 447	10 910	10 288	622	6%
03.20 - Administration Management		3 586	10 033	10 003	432	2 145	4 168	(2 023)	-49%
03.21 - Committee Services		3 210	5 110	5 110	233	819	2 129	(1 310)	-62%
03.22 - Service Management And Infra-Structure S		50 508	51 335	50 975	2 883	19 322	21 281	(1 980)	-9%
03.23 - It Administration		18 574	22 706	22 686	1 694	6 744	9 458	(2 714)	-29%
03.25 - Administration		-	-	-	74	116	-	116	0%
Vote 04 - Finance		564 769	306 569	306 569	21 071	134 492	127 738	6 754	5%
04.1 - Chief Financial Officer - Administration		6 947	12 457	12 457	700	3 673	5 191	(1 518)	-29%
04.2 - Financial Support Division		514	589	589	26	130	245	(115)	-47%
04.3 - Financial Systems		7 815	7 092	7 092	-	-	2 955	(2 955)	-100%
04.4 - Treasury		10 917	13 803	13 803	738	7 457	5 751	1 705	30%
04.5 - Budget		293 380	3 481	3 481	199	1 187	1 450	(264)	-18%
04.6 - Administration		2 742	5 584	5 584	246	1 262	2 327	(1 065)	-46%
04.7 - Demand And Acquisition		10 429	16 432	16 432	836	4 313	6 847	(2 534)	-37%
04.8 - Contract And Performance Management		3 104	6 662	6 662	342	1 809	2 776	(967)	-35%
04.9 - Logistics And Warehouse		13 723	16 619	16 619	1 006	4 981	6 925	(1 943)	-28%
04.10 - Debt Collection		15 671	40 760	37 818	1 863	14 149	16 088	(1 939)	-12%
04.11 - Billing		11 539	23 083	16 653	693	3 870	8 279	(4 409)	-53%
04.12 - Rates And Taxes		12 213	11 362	14 362	1 027	5 085	5 634	(549)	-10%
04.13 - Cash Management		36 605	29 947	29 947	2 488	12 906	12 478	428	3%
04.14 - Customer Services		13 645	15 007	15 007	1 224	6 072	6 253	(181)	-3%
04.15 - Operational Division		28 058	32 594	35 416	2 576	13 822	14 414	(592)	-4%
04.16 - Data Analysis		4 823	5 537	5 587	453	2 183	2 322	(139)	-6%
04.17 - Acquisition And Control		34 917	32 747	32 747	1 406	7 056	13 645	(6 589)	-48%
04.18 - Accounting And Reporting		4 943	6 310	6 310	572	1 647	2 629	(883)	-37%
04.19 - Control And Operations		4 985	11 596	11 596	368	2 293	4 832	(2 539)	-53%
04.20 - Cc Heading		5 056	4 178	7 678	-	4 318	2 227	2 091	94%
04.21 - Payroll Management		8 897	10 731	10 731	583	3 670	4 471	(801)	-18%
04.22 - Assessment Rates		33 846	-	-	3 725	32 610	-	32 610	#DIV/0!

Vote 05 - Community Services	937 521	682 107	682 107	60 871	287 024	284 213	2 811	1%	682 107
05.1 - Head Social Services - Administration	5 847	7 366	7 595	541	3 132	3 117	15	0%	7 595
05.2 - Administration	1 730	4 122	3 355	184	905	1 512	(607)	-40%	3 355
05.3 - Libraries And Information Services	26 807	29 534	29 581	2 128	11 442	12 297	(856)	-7%	29 581
05.4 - Arts And Culture	1 548	1 275	1 647	97	501	608	(107)	-18%	1 647
05.5 - Hiv/Aids	9 219	9 411	9 449	741	3 518	3 961	(443)	-11%	9 449
05.6 - Environmental Health Services	19 660	21 565	21 175	1 810	8 716	8 794	(78)	-1%	21 175
05.7 - Laboratory	1 936	3 061	2 927	395	966	1 264	(298)	-24%	2 927
05.8 - Pest And Vector Control	-	110	110	-	-	46	(46)	-100%	110
05.9 - Community Development	4 328	4 361	4 471	467	1 870	1 851	19	1%	4 471
05.10 - Sports Development	5 967	6 161	6 411	637	2 948	2 652	296	11%	6 411
05.11 - Facilities Management - Swimming Pools	13 735	26 583	26 583	985	5 610	11 078	(5 466)	-49%	26 583
05.12 - Facilities Management - Stadiums	30 543	8 566	8 852	2 527	12 941	3 633	9 308	256%	8 852
05.13 - Solid Waste Management Administration	2 826	2 051	1 552	23	1 442	790	652	83%	1 552
05.14 - Landfill Site Management	20 541	19 844	19 492	1 475	7 293	8 198	(906)	-11%	19 492
05.15 - Disposal Sites	24 497	25 711	24 869	1 423	7 710	10 595	(2 885)	-27%	24 869
05.16 - Solid Waste Management	2 816	2 477	2 527	235	1 182	1 053	129	12%	2 527
05.17 - Public Cleansing	91 352	66 923	55 736	4 513	26 210	24 579	1 631	7%	55 736
05.18 - Domestic Waste	67 961	145 335	147 916	13 173	65 986	60 879	5 087	8%	147 916
05.19 - Trade Waste	87 416	28 433	39 750	6 429	21 190	15 169	6 021	40%	39 750
05.20 - Waste Botshabelo	32 907	30 443	29 571	2 909	14 214	12 576	1 639	13%	29 571
05.21 - Waste Thaba Nchu	28 664	24 609	24 143	2 428	12 286	10 196	2 091	21%	24 143
05.22 - Fire And Rescue Operations Bloemfontein	-	3 655	3 655	204	722	1 523	(801)	-53%	3 655
05.23 - Traffic Administration	5	-	-	-	-	-	-	-	-
05.24 - Traffic Operations	7 890	0	0	12	52	0	52	43598%	0
05.25 - Traffic Administrative Support	-	-	-	47	235	-	235	0%	-
05.27 - Law Enforcement Operations	805	76	76	67	335	32	304	963%	76
05.28 - Administration	3 776	3 826	3 028	251	936	1 324	(388)	-29%	3 028
05.29 - Nature Resource Management - Zoo	11 969	10 335	10 451	841	4 647	4 358	288	7%	10 451
05.30 - Nature Resource Management - Nature Area	2 925	5 382	5 322	307	1 251	2 235	(984)	-44%	5 322
05.32 - Cemeteries Bloemfontein	10 969	11 823	12 054	996	4 765	5 011	(246)	-5%	12 054
05.33 - Cemeteries Botshabelo	4 807	6 311	6 311	375	1 920	2 630	(709)	-27%	6 311
05.34 - Cemeteries Thaba Nchu	1 890	1 888	1 888	128	767	787	(20)	-2%	1 888
05.35 - Parks Development	15 026	25 259	25 239	1 512	6 726	10 522	(3 798)	-36%	25 239
05.36 - Parks - Sports Field Maintenance	863	875	875	47	244	365	(121)	-33%	875
05.37 - Parks - Technical Services	4 153	4 790	4 790	265	1 289	1 996	(707)	-35%	4 790
05.38 - Parks - Horticultural Central	4 661	4 917	5 152	376	1 983	2 141	(158)	-7%	5 152
05.39 - Parks - Horticultural North	2 843	3 022	3 249	176	985	1 317	(332)	-25%	3 249
05.40 - Parks - Horticultural South	1 530	1 623	1 723	117	626	718	(92)	-13%	1 723
05.41 - Parks - Horticultural East	2 536	2 635	2 835	225	1 190	1 181	9	1%	2 835
05.42 - Parks - Horticultural Botshabelo	3 371	4 106	4 106	258	1 446	1 711	(265)	-15%	4 106
05.43 - Parks - Horticultural Thaba Nchu	3 907	4 480	4 480	238	1 435	1 867	(432)	-23%	4 480
05.45 - Disaster Management Operations	435	650	650	285	887	271	616	227%	650
05.46 - Control Centre	7 751	7 167	7 167	-	-	-	2 986	(2 986)	-100%
05.47 - Transport Unit	36 779	111 346	111 346	9 362	28 925	46 394	(17 469)	-38%	111 346
05.48 - Administration	273 875	-	-	97	263	-	263	0%	-
05.49 - Administration	6	-	-	35	380	-	380	0%	-
05.50 - Administration	1 411	-	-	142	731	-	731	0%	-
05.51 - Administration	22	-	-	24	67	-	67	0%	-
05.52 - Administration	157	-	-	-	(61)	-	(61)	0%	-
05.53 - Administration	25 129	-	-	844	10 872	-	10 872	0%	-
05.54 - Administration	448	-	-	34	178	-	178	0%	-
05.55 - Administration	26 356	-	-	299	2 715	-	2 715	0%	-
05.56 - Administration	1 329	-	-	89	471	-	471	0%	-
Vote 06 - Planning And Economic Development	113 818	142 488	142 488	9 395	45 390	59 371	(13 981)	-24%	142 488
06.1 - Head - Administration And Finance	14 959	11 569	11 643	625	3 364	4 841	(1 477)	-31%	11 643
06.2 - Spatial Development Framework	-	587	587	-	-	245	(245)	-100%	587
06.3 - Urban Design	6 542	6 924	5 724	319	1 362	2 735	(1 373)	-50%	5 724
06.4 - Transport Planning	7 642	8 313	9 529	540	2 751	3 617	(867)	-24%	9 529
06.5 - Development Applications	11 011	12 534	12 674	978	4 736	5 276	(540)	-10%	12 674
06.6 - Building Zoning Control	6 622	13 463	13 463	1 123	3 972	5 609	(1 637)	-29%	13 463
06.7 - Enforcement Division	2 081	2 169	2 169	173	940	904	36	4%	2 169
06.8 - Outdoor Advertising	2 635	2 961	3 065	334	1 469	1 257	212	17%	3 065
06.9 - Architectural Services	2 672	2 456	2 904	311	1 254	1 103	151	14%	2 904
06.10 - Quantity Surveying	-	1 495	714	-	-	422	(422)	-100%	714
06.11 - Design And Development	5 416	6 042	6 256	445	3 152	2 565	587	23%	6 256
06.12 - Data Compilation	2 775	3 406	3 218	197	1 167	1 396	(228)	-16%	3 218
06.13 - Environmental Strategic Planning	3 706	6 275	6 249	297	1 263	2 611	(1 349)	-52%	6 249
06.14 - Environmental Strategic Planning	1 458	1 451	1 451	120	601	605	(3)	-1%	1 451
06.15 - Environmental Assessment Division	2 018	2 055	2 055	166	862	856	6	1%	2 055
06.16 - Administration & Strategic Support	15 727	18 344	18 732	395	2 046	7 716	(5 670)	-73%	18 732
06.17 - Marketing & Investment Promotion	3 718	5 965	5 977	450	2 290	2 488	(198)	-8%	5 977
06.18 - Tourism	2 796	4 911	4 882	347	1 866	2 018	(152)	-8%	4 882
06.19 - Rural Development	3 263	5 587	5 763	678	3 208	2 350	858	37%	5 763
06.20 - Smme's	5 102	7 813	7 266	440	1 992	3 187	(1 195)	-37%	7 266
06.21 - Cc Heading	5 936	7 597	8 053	627	3 186	3 331	(145)	-4%	8 053
06.22 - Business Operations	7 738	10 571	10 115	830	3 909	4 239	(329)	-8%	10 115

Vote 07 - Human Settlement	217 214	120 809	120 809	9 086	47 082	50 337	(3 255)	-6%	120 809
07.1 - Head: Administration	3 520	5 936	5 786	163	1 048	2 429	(1 380)	-57%	5 786
07.2 - Administration	51 791	27 525	27 320	2 084	11 669	11 407	262	2%	27 320
07.4 - Hostels Mangaung	-	1	1	-	-	0	(0)	-100%	1
07.12 - Bloemhof Flats	1	1	1	-	1	0	0	88%	1
07.15 - Lourier Park Houses	4	4	4	-	-	2	(2)	-100%	4
07.17 - Stillrus	1	1	1	-	-	1	(1)	-100%	1
07.18 - Property Rentals	6 763	6 456	6 546	464	2 713	2 717	(4)	0%	6 546
07.19 - Property Disposal	5 216	5 231	5 206	500	2 252	2 172	80	4%	5 206
07.20 - Property Maintenance	4 061	3 673	3 673	323	1 609	1 530	79	5%	3 673
07.21 - Land Banking And Development	5 384	5 197	5 197	521	2 577	2 166	411	19%	5 197
07.22 - Bng & Property Finance Administration	10 948	10 878	11 078	889	4 786	4 592	194	4%	11 078
07.23 - Administration	13 926	14 121	14 371	1 063	6 010	5 959	51	1%	14 371
07.24 - Pmu Mega Projects	6 161	5 000	5 000	-	-	2 083	(2 083)	-100%	5 000
07.25 - Bloemfontein South	77 482	8 976	8 976	822	3 819	3 740	78	2%	8 976
07.26 - Bloemfontein North	11 505	10 229	10 289	948	3 245	4 280	(1 035)	-24%	10 289
07.27 - Thaba Nchu	5 285	4 963	5 083	382	2 182	2 104	78	4%	5 083
07.28 - Botshabelo	15 167	12 615	12 275	926	5 171	5 154	17	0%	12 275
Vote 08 - Technical Services	1 040 723	784 812	784 812	75 027	394 129	327 006	67 123	21%	784 812
08.1 - Administration And Strategic Support	5 247	6 946	6 946	676	3 872	2 894	978	34%	6 946
08.2 - Traffic Signs	5 777	5 726	5 726	635	2 356	2 386	(30)	-1%	5 726
08.3 - Administrative Support	2 693	3 407	3 338	148	772	1 404	(632)	-45%	3 338
08.4 - Bloemfontein North	112 208	35 240	35 240	2 388	14 065	14 683	(618)	-4%	35 240
08.5 - Bloemfontein South	27 408	27 703	27 703	1 798	8 665	11 543	(2 878)	-25%	27 703
08.6 - Botshabelo	19 634	20 974	20 974	1 327	5 725	8 739	(3 014)	-34%	20 974
08.7 - Thaba Nchu	8 518	11 206	11 206	750	3 673	4 689	(996)	-21%	11 206
08.8 - Ewpw And Wayleaves	8 486	8 020	8 020	771	3 988	3 342	646	19%	8 020
08.9 - Engineering Services	283 558	153 498	153 498	19 644	97 855	63 958	33 897	53%	153 498
08.11 - Fleet Maintenance	106 309	78 010	82 356	11 100	46 453	33 021	13 432	41%	82 356
08.12 - Engineering Support	4 457	4 391	4 645	371	2 051	1 906	145	8%	4 645
08.13 - Diverse Workshop Support	21 688	54 930	50 330	1 297	10 295	22 295	(12 000)	-54%	50 330
08.14 - Purification And Sanitation	278 729	133 705	134 274	14 754	80 354	55 837	24 517	44%	134 274
08.15 - Sanitary Services Revenue	34 727	118 702	118 702	11 449	69 749	49 459	20 290	41%	118 702
08.16 - Bloemfontein Sewer Reticulation	58 572	60 594	60 594	3 531	19 949	25 248	(5 299)	-21%	60 594
08.17 - Botshabelo Sewer Reticulation	7 271	11 952	11 952	595	3 031	4 980	(1 949)	-39%	11 952
08.18 - Thaba Nchu Sewer Reticulation	3 237	6 875	6 875	322	1 554	2 865	(1 311)	-46%	6 875
08.19 - Purification And Sanitation	51 046	42 935	42 435	2 728	18 197	17 778	418	2%	42 435
08.20 - Fleet Maintenance	190	-	-	319	686	-	668	0%	-
08.21 - Engineering Support	-	-	-	23	23	-	23	0%	-
08.22 - Diverse Workshop Support	968	-	-	401	836	-	836	0%	-
Vote 09 - Water	2 058 816	2 412 103	2 412 103	(26 056)	1 228 754	1 005 043	223 711	22%	2 412 103
09.1 - Administrative Support	4 804	5 113	5 113	257	1 810	2 131	(320)	-15%	5 113
09.2 - Bulk Water Services	1 865 108	2 259 253	2 259 253	(39 214)	1 161 303	941 355	219 948	23%	2 259 253
09.3 - Engineering Services	7 483	8 920	8 920	604	3 402	3 717	(314)	-8%	8 920
09.4 - Water Demand Management	69 127	30 233	30 233	1 847	11 386	12 597	(1 211)	-10%	30 233
09.5 - Water Reticulation Bloemfontein	80 267	77 175	77 175	7 814	35 869	32 156	3 713	12%	77 175
09.6 - Water Reticulation Thaba Nchu	9 086	9 785	9 785	755	3 761	4 077	(316)	-8%	9 785
09.7 - Water Reticulation Botshabelo	20 768	19 074	19 074	1 645	10 193	7 947	2 245	28%	19 074
09.8 - Laboratory Services	2 173	2 550	2 550	236	1 029	1 063	(34)	-3%	2 550
Vote 10 - Miscellaneous	319 487	285 096	285 096	28 463	141 046	118 790	22 256	19%	285 096
10.1 - Grant In Aid And Donations	-	26	26	-	-	11	(11)	-100%	26
10.2 - Sundries	187 760	231 515	231 515	26 008	106 763	96 465	10 298	11%	231 515
10.3 - Governmental Transfers	131 727	53 555	53 555	2 455	34 283	22 315	11 969	54%	53 555
Vote 11 - Public Safety	376 149	343 022	343 022	22 999	141 729	142 926	(1 197)	-1%	343 022
11.1 - Traffic Administration	4 809	4 680	4 780	691	3 800	1 976	1 824	92%	4 780
11.2 - Traffic Operations	74 679	90 229	90 108	6 552	33 926	37 561	(3 635)	-10%	90 109
11.3 - Traffic Administrative Support	5 999	10 427	10 427	512	2 781	4 345	(1 564)	-36%	10 427
11.4 - Parking Garage	1 809	2 120	2 120	146	681	883	(202)	-23%	2 120
11.5 - Law Enforcement Operations	200 011	142 029	142 029	6 713	58 334	59 179	(845)	-1%	142 029
11.6 - Disaster Management	2 703	2 412	2 412	204	1 038	1 005	33	3%	2 412
11.7 - Disaster Management Operations	5 184	3 681	3 778	431	1 573	1 563	10	1%	3 778
11.8 - Control Centre	-	426	426	773	3 509	177	3 331	1878%	426
11.9 - Emergency Management Administration	1 729	1 487	1 562	177	883	642	240	37%	1 562
11.10 - Fire And Rescue Operations	79 227	85 551	85 379	6 803	35 205	35 595	(390)	-1%	85 379

Vote 12 - Centlec	4 323 433	3 989 806	3 989 806	347 592	2 145 896	1 662 420	483 476	29%	3 989 806	
12.1 - Board Of Directors	1 491	2 583	2 583	231	830	1 076	(246)	-23%	2 583	
12.2 - Company Secretary Office	3 013	17 539	17 539	414	1 776	7 308	(5 532)	-76%	17 539	
12.3 - Audit And Risk Committee	390	794	794	65	354	331	23	7%	794	
12.4 - Chief Executive Officer	19 579	17 698	17 698	1 244	6 413	7 374	(961)	-13%	17 698	
12.5 - Sherq	13 127	12 244	12 244	397	2 302	5 102	(2 800)	-55%	12 244	
12.6 - Strategic Support	—	3 309	3 309	—	—	1 379	(1 379)	-100%	3 309	
12.7 - Marketing & Communication	3 574	6 430	6 430	254	1 143	2 679	(1 537)	-57%	6 430	
12.8 - Internal Audit & Risk Management	8 431	8 789	8 789	907	3 465	3 662	(197)	-5%	8 789	
12.9 - Information Management	27 356	48 892	48 892	2 732	12 939	20 372	(7 433)	-36%	48 892	
12.10 - Legal & Contract Services	6 347	6 021	6 021	465	3 256	2 509	747	30%	6 021	
12.11 - Chief Financial Officer	21 196	32 891	32 891	5 140	12 106	13 705	(1 598)	-12%	32 891	
12.12 - Financial Management & Support	11 588	11 084	11 084	704	3 410	4 618	(1 209)	-26%	11 084	
12.13 - Revenue Management	20 432	24 013	24 013	1 917	9 375	10 006	(631)	-6%	24 013	
12.14 - Budget & Compliance	11 707	129 770	129 770	869	4 833	54 071	(49 238)	-91%	129 770	
12.15 - Supply Chain Management	17 397	13 912	13 912	1 135	5 672	5 797	(125)	-2%	13 912	
12.16 - Asset Management	13 378	20 008	20 008	198	3 881	8 337	(4 455)	-53%	20 008	
12.17 - Executive Manager - Human Resources	5 165	6 950	6 950	289	515	2 898	(2 381)	-82%	6 950	
12.18 - Labour Relations	3 434	3 452	3 452	378	1 803	1 438	365	25%	3 452	
12.19 - Human Resource Management	17 684	19 829	19 829	1 967	8 652	8 262	390	5%	19 829	
12.20 - Human Resource Development	18 401	20 152	20 152	1 669	8 462	8 397	65	1%	20 152	
12.21 - Executive Manager - Retail	2 504	6 204	6 204	280	1 412	2 585	(1 173)	-45%	6 204	
12.22 - Revenue And Customer Management	238 869	376 237	376 237	32 341	159 413	156 766	2 647	2%	376 237	
12.23 - Trading Services	2 319 091	2 662 048	2 662 048	225 493	1 534 048	1 109 187	424 861	38%	2 662 048	
12.24 - Systemengineering	24 560	19 884	19 884	988	6 132	8 285	(2 153)	-26%	19 884	
12.25 - Executive Manager - Wires	2 782	9 798	9 798	214	1 112	4 082	(2 970)	-73%	9 798	
12.26 - Planning	22 451	24 509	24 509	2 055	10 313	10 212	101	1%	24 509	
12.27 - Network Services	233 818	196 883	196 883	24 456	119 791	82 035	37 756	46%	196 883	
12.28 - Si Free State & Other Mun(Thaba Nchu & B	43 877	41 891	41 891	4 616	18 994	17 454	1 539	9%	41 891	
12.29 - Systems Utilisation & Process Engineerin	79 671	78 269	78 269	8 686	35 166	32 612	2 554	8%	78 269	
12.30 - Executive Manager - Compliance & Perform	2 270	2 998	2 998	199	993	1 248	(256)	-21%	2 998	
12.31 - Compliance & Performance Management	19 439	7 627	7 627	1 885	9 395	3 178	6 217	196%	7 627	
12.32 - Fleet & Security Management	57 988	69 458	69 458	6 315	28 829	28 941	(112)	0%	69 458	
12.33 - Power Generation	5 736	3 349	3 349	404	2 348	1 395	953	68%	3 349	
12.34 - Facilities Management	211 560	84 290	84 290	18 637	89 606	35 121	54 485	155%	84 290	
12.35 - Electricity Supply: Naledi	710 181	—	—	—	—	—	—	—	—	
12.36 - Electricity Supply: Kopanong	86 677	—	—	48	37 159	—	37 159	#DIV/0!	—	
12.37 - Electricity Supply: Mohokare	38 268	—	—	—	—	—	—	—	—	
12.38 - Electricity Supply: Mantsopha	—	—	—	—	—	—	—	—	—	
Vote 13 - N/A	—	—	—	—	—	—	—	—	—	
Vote 14 - N/A	—	—	—	—	—	—	—	—	—	
Vote 15 - Other	27 798	12 541	12 541	384	1 981	5 226	(3 245)	-62%	12 541	
15.1 - Administration And Strategic Support	1 339	—	—	—	—	—	—	—	—	
15.2 - Marketing & Investment Promotion	2 751	—	—	—	—	—	—	—	—	
15.3 - Tourism	1 990	—	—	—	—	—	—	—	—	
15.4 - Rural Development	2 640	—	—	—	—	—	—	—	—	
15.5 - Smme's	2 719	—	—	192	895	—	895	#DIV/0!	—	
15.6 - Administration And Finance	1 440	—	—	—	—	—	—	—	—	
15.7 - Business Operations	2 178	—	—	—	—	—	—	—	—	
15.8 - Regional Management - Naledi	975	1 825	1 825	147	861	760	101	13%	1 825	
15.9 - Corporate Services Administration	777	1 833	1 833	—	—	764	(764)	-100%	1 833	
15.10 - Budget & Treasury Administration	543	2 152	2 152	—	—	897	(897)	-100%	2 152	
15.11 - Disaster Management	—	52	52	—	—	22	(22)	-100%	52	
15.12 - Parks Grounds & Cemeteries	—	235	235	—	—	98	(98)	-100%	235	
15.13 - Libraries	527	1 246	1 246	—	—	519	(519)	-100%	1 246	
15.14 - Building Zoning Control	—	—	—	—	—	—	—	—	—	
15.15 - Engineering Services - Administration	186	625	625	—	—	260	(260)	-100%	625	
15.16 - Refuse Removal	456	1 050	1 050	—	—	437	(437)	-100%	1 050	
15.17 - Sewerage	502	977	977	28	139	407	(269)	-66%	977	
15.18 - Water	99 131	467	467	17	86	194	(109)	-56%	467	
15.19 - Public Works	—	365	365	—	—	152	(152)	-100%	365	
15.20 - Regional Management - Soutpan	(90 355)	1 714	1 714	—	—	714	(714)	-100%	1 714	
Total Expenditure by Vote	2	10 798 370	9 754 653	9 754 653	600 006	4 830 627	4 064 448	766 179	0	9 754 653
Surplus/ (Deficit) for the year	2	(469 812)	2 060 314	2 060 314	145 904	(243 515)	858 455	(1 101 970)	(0)	2 060 314

MAN Mangaung - Table C4 Consolidated Monthly Budget Statement - Financial Performance (revenue and expenditure) - M05 November

Description	Ref	2023/24		Budget Year 2024/25					
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %
R thousands									
Revenue									
Exchange Revenue									
Service charges - Electricity		3 281 396 349	4 145 551 676	4 145 551 676	246 437 484	1 637 947 964	1 727 312 980	89 365 017	-5%
Service charges - Water		1 293 274 723	1 439 110 204	1 439 110 204	133 764 053	636 749 334	599 629 240	37 120 094	6%
Service charges - Waste Water Management		474 464 234	558 604 235	558 604 235	46 955 683	217 106 466	232 751 745	15 645 279	-7%
Service charges - Waste management		181 028 115	197 710 430	197 710 430	16 071 516	79 287 956	82 379 330	3 091 374	-4%
Sale of Goods and Rendering of Services		29 046 906	67 528 841	67 528 841	3 877 297	21 911 082	28 136 050	6 224 968	-22%
Agency services									
Interest									
Interest earned from Receivables		575 220 750	514 052 771	514 052 771	54 320 887	257 656 077	214 188 645	43 467 432	20%
Interest from Current and Non Current Assets		79 385 587	78 241 162	78 241 162	637 115	31 619 588	32 600 470	780 882	-2%
Dividends		8 036	12 398	12 398	-	5 950	5 165	785	15%
Rent on Land		-	-	-	-	-	-	-	-
Rental from Fixed Assets		54 518 338	48 413 913	48 413 913	3 881 845	18 444 134	20 172 340	1 728 206	-9%
Licence and permits									
Operational Revenue		33 137 865	42 267 833	42 267 833	2 799 549	15 049 953	17 611 560	2 561 607	-15%
Non-Exchange Revenue									
Property rates		1 467 701 867	1 654 053 207	1 654 053 207	161 333 033	729 941 704	689 188 815	40 752 889	6%
Surcharges and Taxes									
Fines, penalties and forfeits		95 525 103	32 250 363	32 250 363	2 079 891	10 101 516	13 437 620	3 336 104	-25%
Licence and permits		1 337 688	1 506 785	1 506 785	181 955	786 797	627 810	158 987	25%
Transfers and subsidies - Operational		1 235 678 097	1 275 488 112	1 275 488 112	8 745 723	499 029 059	531 453 350	32 424 291	-6%
Interest		172 226 079	150 407 722	150 407 722	15 578 634	79 030 559	62 669 880	16 360 679	26%
Fuel Levy		405 248 000	443 643 000	443 643 000	-	147 881 000	184 851 250	36 970 250	-20%
Operational Revenue									
Gains on disposal of Assets		49 142 142	9 899 800	9 899 800	-	-	4 124 915	4 124 915	-100%
Other Gains		20 882 670	1 384 781	1 384 781	-	85 597	576 990	491 393	-85%
Discontinued Operations									
Total Revenue (excluding capital transfers and contributions)		9 449 222 547	10 660 125 233	10 660 125 233	696 664 668	4 382 834 735	4 441 718 155	58 883 420	-1%
Expenditure By Type									
Employee related costs		2 461 244 382	2 513 360 341	2 513 360 341	217 300 285	1 080 230 123	1 047 238 710	32 991 413	3%
Remuneration of councillors		74 551 839	79 727 625	79 727 625	6 037 422	29 833 798	33 219 905	3 386 107	-10%
Bulk purchases - electricity		3 032 518 089	2 569 190 283	2 569 190 283	218 289 762	1 531 229 797	1 070 495 955	460 733 842	43%
Inventory consumed		1 045 074 707	642 068 150	636 119 679	-142 854 094	352 061 543	265 473 372	86 588 171	33%
Debt impairment		1 037 114 811	1 917 562 451	1 917 562 451	159 796 871	798 984 355	798 984 370	-	15
Depreciation and amortisation		837 236 462	420 693 780	420 693 780	64 916 062	325 449 563	175 289 170	150 160 393	86%
Interest		162 903 457	27 071 536	27 071 536	1 216 811	16 138 016	11 279 815	4 858 201	43%
Contracted services		784 113 634	620 042 485	630 889 474	32 377 511	167 148 506	261 198 157	94 049 651	-36%
Transfers and subsidies		4 992 389	361 381	361 381	-	-	150 590	150 590	-100%
Irrecoverable debts written off		692 314 887	-	-	7 098 513	351 337 601	-	351 337 601	0%
Operational costs		582 736 270	592 875 048	587 976 530	35 828 100	178 207 207	246 242 512	68 035 305	-28%
Losses on Disposal of Assets		77 551 655	-	-	-	-	-	-	-
Other Losses		6 017 579	371 700 000	371 700 000	-	6 164	154 673 010	154 686 846	-100%
Total Expenditure		10 798 370 161	9 754 653 080	9 754 653 080	600 006 242	4 830 626 673	4 064 447 565	766 179 108	19%
Surplus/(Deficit)		- 1 349 147 614	905 472 153	905 472 153	96 658 424	- 447 791 938	377 270 590	- 825 062 528	(0)
Transfers and subsidies - capital (monetary allocations)		606 718 320	1 034 841 788	1 034 841 788	39 245 891	154 276 916	431 184 065	276 907 149	(0)
Transfers and subsidies - capital (in-kind)		-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		- 742 429 294	1 940 313 941	1 940 313 941	135 904 315	- 293 515 022	808 454 655	- 1 101 969 678	(0)
Income Tax		-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax		- 742 429 294	1 940 313 941	1 940 313 941	135 904 315	- 293 515 022	808 454 655	- 1 101 969 678	(0)
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		- 742 429 294	1 940 313 941	1 940 313 941	135 904 315	- 293 515 022	808 454 655	- 1 101 969 678	(0)
Share of Surplus/Deficit attributable to Associate		-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions		272 617 580	120 000 000	120 000 000	10 000 000	50 000 000	50 000 000	-	120 000
Surplus/ (Deficit) for the year		- 469 811 714	2 060 313 941	2 060 313 941	145 904 315	- 243 515 022	858 454 655	- 1 101 969 678	(0)
									2 060 314

MAN Mangaung - Table C5 Consolidated Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M05 November

Vote Description	Ref	2023/24		Budget Year 2024/25						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	
R thousands	1									
<u>Mult-Year expenditure appropriation</u>	2									
Vote 01 - Office Of The City Manager		-	-	-	-	-	-	-	-	
Vote 02 - Office Of The Executive Mayor		-	-	-	-	-	-	-	-	
Vote 03 - Corporate Services		16 458	37 281	37 281	-	3 093	15 534	(12 441)	-80%	
Vote 04 - Finance		-	-	-	-	-	-	-	-	
Vote 05 - Community Services		47 783	249 840	249 840	1 701	5 706	104 100	(98 394)	-95%	
Vote 06 - Planning And Economic Development		1 892	18 583	18 583	325	325	7 743	(7 418)	-98%	
Vote 07 - Human Settlement		6 552	53 330	53 330	674	(427)	22 221	(22 648)	-102%	
Vote 08 - Technical Services		150 034	253 765	253 765	19 458	67 851	105 736	(37 884)	-36%	
Vote 09 - Water		56 445	138 715	138 715	9 918	29 671	57 798	(28 127)	-49%	
Vote 10 - Miscellaneous		-	-	-	-	-	-	-	-	
Vote 11 - Public Safety		-	13 000	13 000	-	-	5 417	(5 417)	-100%	
Vote 12 - Cenlec		156 671	278 845	278 845	23 084	71 339	116 185	(44 846)	-39%	
Vote 13 - N/A1		-	-	-	-	-	-	-	-	
Vote 14 - N/A		-	-	-	-	-	-	-	-	
Vote 15 - Other		(0)	-	-	-	-	-	-	-	
Total Capital Multi-year expenditure	4,7	435 837	1 043 359	1 043 359	55 180	177 557	434 733	(257 176)	-59%	1 043 359
<u>Single Year expenditure appropriation</u>	2									
Vote 01 - Office Of The City Manager		-	-	-	-	-	-	-	-	
Vote 02 - Office Of The Executive Mayor		272	-	-	-	-	-	-	-	
Vote 03 - Corporate Services		910	800	800	-	-	333	(333)	-100%	
Vote 04 - Finance		1 295	-	-	-	-	-	-	-	
Vote 05 - Community Services		3 672	24 292	24 292	-	-	10 122	(10 122)	-100%	
Vote 06 - Planning And Economic Development		20 848	47 620	47 620	2 154	3 266	19 842	(16 576)	-84%	
Vote 07 - Human Settlement		110 430	213 637	213 637	(393)	914	89 015	(88 102)	-99%	
Vote 08 - Technical Services		1 006	-	-	-	(0)	-	(0)	#DIV/0!	
Vote 09 - Water		-	-	-	-	-	-	-	-	
Vote 10 - Miscellaneous		-	2 042	2 042	39	39	851	(812)	-95%	
Vote 11 - Public Safety		702	8 130	8 130	22	22	3 388	(3 366)	-99%	
Vote 12 - Cenlec		-	-	-	-	-	-	-	-	
Vote 13 - N/A1		-	-	-	-	-	-	-	-	
Vote 14 - N/A		-	-	-	-	-	-	-	-	
Vote 15 - Other		-	-	-	-	-	-	-	-	
Total Capital single-year expenditure	4	139 135	296 521	296 521	1 822	4 240	123 551	(119 311)	-97%	296 521
Total Capital Expenditure		574 971	1 339 880	1 339 880	56 981	181 797	558 284	(376 487)	-67%	1 339 880
<u>Capital Expenditure - Functional Classification</u>										
<i>Governance and administration</i>		75 908	54 371	54 371	39	2 764	22 654	(19 891)	-88%	54 371
Executive and council		3 057	4 700	4 700	-	-	1 958	(1 958)	-100%	4 700
Finance and administration		72 852	49 671	49 671	39	2 764	20 696	(17 932)	-87%	49 671
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		127 077	327 050	327 050	303	1 577	136 271	(134 694)	-99%	327 050
Community and social services		2 173	7 500	7 500	-	-	3 125	(3 125)	-100%	7 500
Sport and recreation		7 221	30 953	30 953	-	1 068	12 897	(11 829)	-92%	30 953
Public safety		702	21 130	21 130	22	22	8 804	(8 782)	-100%	21 130
Housing		116 982	266 966	266 966	281	486	111 236	(110 750)	-100%	266 966
Health		-	500	500	-	-	208	(208)	-100%	500
<i>Economic and environmental services</i>		135 907	390 743	390 743	7 155	14 164	162 810	(148 646)	-91%	390 743
Planning and development		17 929	57 003	57 003	2 479	3 590	23 751	(20 161)	-85%	57 003
Road transport		117 977	333 740	333 740	4 677	10 573	139 058	(128 485)	-92%	333 740
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		236 079	564 217	564 217	49 484	163 294	235 091	(71 797)	-31%	564 217
Energy sources		156 671	278 845	278 845	23 084	71 339	116 185	(44 846)	-39%	278 845
Water management		56 445	138 715	138 715	9 918	29 671	57 798	(28 127)	-49%	138 715
Waste water management		17 253	97 985	97 985	16 483	62 106	40 827	21 279	52%	97 985
Waste management		5 709	48 672	48 672	-	177	20 280	(20 103)	-99%	48 672
Other		-	3 500	3 500	-	-	1 458	(1 458)	-100%	3 500
Total Capital Expenditure - Functional Classification	3	574 971	1 339 880	1 339 880	56 981	181 797	558 284	(376 487)	-67%	1 339 880
<u>Funded by:</u>										
National Government		438 103	1 019 284	1 019 284	37 674	125 262	424 702	(299 440)	-71%	1 019 284
Provincial Government		30 250	-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Deparm		-	-	-	-	-	-	-	-	-
Agencies, Households, Non-profit Institutions, Private Enterprises, Public		-	-	-	-	-	-	-	-	-
Corporations, Higher Educ Institutions)		-	-	-	-	-	-	-	-	-
11 685	14 000	14 000	413	1 926	5 833	(3 907)	-67%	14 000		
480 038	1 033 284	1 033 284	38 087	127 188	430 535	(303 347)	-70%	1 033 284		
<i>Borrowing</i>	6	-	-	-	-	-	-	-	-	-
<i>Internally generated funds</i>		94 933	306 597	306 597	18 894	54 609	127 749	(73 139)	-57%	306 597
Total Capital Funding		574 971	1 339 880	1 339 880	56 981	181 797	558 284	(376 487)	-67%	1 339 880

MAN Mangaung - Table C5 Consolidated Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding - A - M05 November

Vote Description	Ref	2023/24	Budget Year 2024/25							
			Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance
R thousand										%
Capital expenditure - Municipal Vote										
Expenditure of multi-year capital appropriation	1									
Vote 01 - Office Of The City Manager		-	-	-	-	-	-	-	-	-
Vote 02 - Office Of The Executive Mayor		-	-	-	-	-	-	-	-	-
Vote 03 - Corporate Services	16 458	37 281	37 281	-	-	3 093	15 534	(12 441)	-80%	37 281
03.17 - Facilities Management - Stadiums	5 722	15 153	15 153	-	-	368	8 314	(5 946)	-94%	15 153
03.20 - Administration Management	10 738	22 129	22 129	-	-	2 725	9 220	(6 495)	-70%	22 129
Vote 04 - Finance	-	-	-	-	-	-	-	-	-	-
Vote 05 - Community Services	47 783	249 840	249 840	1 701	5 706	104 100	(98 394)	-95%	249 840	
05.14 - Landfill Site Management	5 709	40 880	40 880	-	177	17 033	(16 856)	-99%	40 880	
05.38 - Parks - Horticultural Central	-	500	677	-	-	230	(230)	-100%	677	
05.39 - Parks - Horticultural North	-	3 300	3 123	-	700	1 353	(652)	-48%	3 123	
05.41 - Parks - Horticultural East	-	3 000	3 000	-	-	1 250	(1 250)	-100%	3 000	
05.47 - Transport Unit	42 074	202 160	202 160	1 701	4 828	84 233	(79 405)	-94%	202 160	
Vote 06 - Planning And Economic Development	1 892	18 583	18 583	325	325	7 743	(7 418)	-96%	18 583	
06.3 - Urban Design	-	14 083	14 083	325	325	5 888	(5 543)	-94%	14 083	
06.18 - Tourism	-	3 500	3 500	-	-	1 458	(1 458)	-100%	3 500	
06.20 - Smme's	417	-	-	-	-	-	-	-	-	
06.22 - Business Operations	1 475	1 000	1 000	-	-	417	(417)	-100%	1 000	
Vote 07 - Human Settlement	6 552	53 330	53 330	674	(427)	22 221	(22 648)	-102%	53 330	
07.25 - Bloemfontein South	-	34 573	34 573	40	692	14 405	(13 713)	-95%	34 573	
07.28 - Botshabelo	6 552	18 757	18 757	634	(1 119)	7 815	(8 935)	-114%	18 757	
Vote 08 - Technical Services	150 034	253 765	253 765	19 458	67 851	105 736	(37 884)	-36%	253 765	
08.9 - Engineering Services	74 887	131 580	131 580	2 976	5 745	54 825	(49 080)	-90%	131 580	
08.11 - Fleet Maintenance	57 884	24 200	24 200	-	-	10 083	(10 083)	-100%	24 200	
08.14 - Purification And Sanitation	17 253	97 985	97 985	16 483	62 106	40 827	21 279	52%	97 985	
Vote 09 - Water	56 445	138 715	138 715	9 918	29 671	57 798	(28 127)	-49%	138 715	
09.2 - Bulk Water Services	25 675	94 488	94 488	4 022	13 650	39 370	(25 721)	-65%	94 488	
09.4 - Water Demand Management	30 770	44 226	44 226	5 886	16 022	18 428	(2 406)	-13%	44 226	
Vote 10 - Miscellaneous	-	-	-	-	-	-	-	-	-	
Vote 11 - Public Safety	-	13 000	13 000	-	-	5 417	(5 417)	-100%	13 000	
11.5 - Law Enforcement Operations	-	13 000	13 000	-	-	5 417	(5 417)	-100%	13 000	
Vote 12 - Centlec	156 671	278 845	278 845	23 084	71 339	116 185	(44 846)	-39%	278 845	
12.19 - Human Resource Management	-	100	100	-	-	42	(42)	-100%	100	
12.20 - Human Resource Development	-	800	800	-	-	333	(333)	-100%	800	
12.22 - Revenue And Customer Management	24 228	35 600	35 600	14 520	27 599	14 833	12 765	86%	35 600	
12.23 - Trading Services	2 839	6 000	6 000	-	-	2 500	(2 500)	-100%	6 000	
12.26 - Planning	89 848	135 560	135 560	4 819	23 724	56 483	(32 759)	-58%	135 560	
12.27 - Network Services	16 161	25 585	25 585	1 540	9 269	10 660	(1 392)	-13%	25 585	
12.28 - S/ Free State & Other Mun(Thaba Nchu & B	2 672	8 000	8 000	117	1 834	3 333	(1 500)	-45%	8 000	
12.29 - Systems Utilisation & Process Engineering	15 401	51 500	51 500	2 047	4 540	21 458	(16 919)	-79%	51 500	
12.32 - Fleet & Security Management	101	9 000	9 000	-	286	3 750	(3 454)	-82%	9 000	
12.33 - Power Generation	1 327	1 700	1 700	40	693	708	(16)	-2%	1 700	
12.34 - Facilities Management	643	5 000	5 000	-	3 159	2 083	1 076	52%	5 000	
12.36 - Electricity Supply: Kopanong	2 657	-	-	-	227	-	227	0%	-	
12.37 - Electricity Supply: Mohokare	693	-	-	-	-	-	-	-	-	
Vote 13 - N/A1	-	-	-	-	-	-	-	-	-	
Vote 14 - N/A	-	-	-	-	-	-	-	-	-	
Vote 15 - Other	(0)	-	-	-	-	-	-	-	-	
15.4 - Rural Development	(0)	-	-	-	-	-	-	-	-	
Total multi-year capital expenditure	435 837	1 043 359	1 043 359	55 160	177 557	434 733	(257 176)	-59%	1 043 359	

Capital expenditure - Municipal Vote									
Expenditure of single-year capital appropriation									
Vote 01 - Office Of The City Manager	—	—	—	—	—	—	—	—	—
Vote 02 - Office Of The Executive Mayor	272	—	—	—	—	—	—	—	—
02.8 - Communications - Projects	272	—	—	—	—	—	—	—	—
Vote 03 - Corporate Services	910	800	800	—	—	333	(333)	-100%	800
03.12 - Occupational Health	—	500	500	—	—	208	(208)	-100%	500
03.18 - Safety And Loss Control	—	300	300	—	—	125	(125)	-100%	300
03.19 - Committee Services	85	—	—	—	—	—	—	—	—
03.20 - Administration Management	815	—	—	—	—	—	—	—	—
Vote 04 - Finance	1 295	—	—	—	—	—	—	—	—
04.18 - Accounting And Reporting	1 295	—	—	—	—	—	—	—	—
Vote 05 - Community Services	3 672	24 292	24 292	—	—	10 122	(10 122)	-100%	24 292
05.14 - Landfill Site Management	—	7 792	7 792	—	—	3 247	(3 247)	-100%	7 792
05.30 - Nature Resource Management - Nature Area	1 499	9 000	9 000	—	—	3 750	(3 750)	-100%	9 000
05.32 - Cemeteries Bloemfontein	2 173	7 500	7 500	—	—	3 125	(3 125)	-100%	7 500
Vote 06 - Planning And Economic Development	20 848	47 620	47 620	2 154	3 266	19 842	(16 576)	-84%	47 620
06.3 - Urban Design	10 958	7 920	7 920	—	—	3 300	(3 300)	-100%	7 920
06.9 - Architectural Services	6 971	35 000	35 000	2 154	3 266	14 583	(11 318)	-78%	35 000
06.19 - Rural Development	2 387	3 700	3 700	—	—	1 542	(1 542)	-100%	3 700
06.20 - Smm's	—	1 000	1 000	—	—	417	(417)	-100%	1 000
06.21 - Cc Heading	551	—	—	—	—	—	—	—	—
Vote 07 - Human Settlement	110 430	213 637	213 637	(393)	914	89 015	(88 102)	-99%	213 637
07.2 - Administration	—	8 000	8 000	—	—	3 333	(3 333)	-100%	8 000
07.25 - Bloemfontein South	74 136	107 386	107 386	(842)	594	44 744	(44 150)	-99%	107 386
07.26 - Bloemfontein North	35 715	38 399	38 399	449	(112)	16 000	(16 112)	-101%	38 399
07.27 - Thaba Nchu	223	16 200	16 200	—	—	6 750	(6 750)	-100%	16 200
07.28 - Botshabelo	357	43 652	43 652	—	432	18 188	(17 756)	-98%	43 652
Vote 08 - Technical Services	1 006	—	—	—	(0)	—	(0)	0%	—
08.9 - Engineering Services	1 006	—	—	—	(0)	—	(0)	0%	—
Vote 09 - Water	—	—	—	—	—	—	—	—	—
Vote 10 - Miscellaneous	—	2 042	2 042	39	39	851	(812)	-95%	2 042
10.3 - Governmental Transfers	—	2 042	2 042	39	39	851	(812)	-95%	2 042
Vote 11 - Public Safety	702	8 130	8 130	22	22	3 388	(3 366)	-99%	8 130
11.2 - Traffic Operations	—	1 940	1 940	—	—	809	(809)	-100%	1 940
11.5 - Law Enforcement Operations	651	5 220	5 220	—	—	2 175	(2 175)	-100%	5 220
11.10 - Fire And Rescue Operations	50	970	970	22	22	404	(382)	-95%	970
Vote 12 - Centlec	—	—	—	—	—	—	—	—	—
Vote 13 - N/A1	—	—	—	—	—	—	—	—	—
Vote 14 - N/A	—	—	—	—	—	—	—	—	—
Vote 15 - Other	—	—	—	—	—	—	—	—	—
Total single-year capital expenditure	139 135	296 521	296 521	1 822	4 240	123 551	(119 311)	(0)	296 521
Total Capital Expenditure	574 971	1 339 680	1 339 680	56 981	181 797	558 284	(376 487)	(0)	1 339 680

MAN Mangaung - Table C6 Consolidated Monthly Budget Statement - Financial Position - M05 November

Description	Ref	2023/24	Budget Year 2024/25			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash and cash equivalents		(170 178)	1 453 363	1 453 363	1 052 678	1 453 363
Trade and other receivables from exchange transactions		1 537 305	1 850 379	1 850 379	1 195 752	1 850 379
Receivables from non-exchange transactions		473 280	707 636	707 636	612 167	707 636
Current portion of non-current receivables		828 518	5	5	828 518	5
Inventory		820 077	714 582	714 582	865 143	714 582
VAT		4 684 205	—	—	4 707 867	—
Other current assets		186 281	—	—	202 567	—
Total current assets		8 359 487	4 725 964	4 725 964	9 464 691	4 725 964
Non current assets						
Investments		167	—	—	167	—
Investment property		1 603 298	1 635 047	1 635 047	1 603 298	1 635 047
Property, plant and equipment		18 810 994	20 652 922	20 651 922	16 585 208	20 651 922
Biological assets		—	3 234	3 234	—	3 234
Living and non-living resources		258 256	259 790	259 790	258 140	259 790
Heritage assets		133 634	148 510	149 510	133 052	149 510
Intangible assets		—	—	—	—	—
Trade and other receivables from exchange transactions		9 009	22	22	9 058	22
Non-current receivables from non-exchange transactions		2 253 559	57 066	57 066	2 303 559	57 066
Other non-current assets		—	—	—	—	—
Total non current assets		23 068 917	22 756 591	22 756 591	20 892 483	22 756 591
TOTAL ASSETS		31 428 405	27 482 555	27 482 555	30 357 174	27 482 555
LIABILITIES						
Current liabilities						
Bank overdraft		—	—	—	—	—
Financial liabilities		(287 024)	95 090	95 090	(326 884)	95 090
Consumer deposits		194 472	208 547	208 547	194 590	208 547
Trade and other payables from exchange transactions		4 951 535	2 177 041	2 177 041	4 803 488	2 177 041
Trade and other payables from non-exchange transactions		193 595	—	—	490 789	—
Provision		1 314 439	76 128	76 128	1 303 649	76 128
VAT		4 598 285	41 037	41 037	4 693 309	41 037
Other current liabilities		—	—	—	—	—
Total current liabilities		10 965 302	2 597 844	2 597 844	11 158 941	2 597 844
Non current liabilities						
Financial liabilities		952 763	53 669	53 669	952 786	53 669
Provision		1 597 648	1 389 841	1 389 841	1 612 432	1 389 841
Long term portion of trade payables		—	554 987	554 987	—	554 987
Other non-current liabilities		—	—	—	—	—
Total non current liabilities		2 550 410	1 998 498	1 998 498	2 565 218	1 998 498
TOTAL LIABILITIES		13 515 712	4 596 341	4 596 341	13 724 159	4 596 341
NET ASSETS	2	17 912 693	22 886 214	22 886 214	16 633 015	22 886 214
COMMUNITY WEALTH/EQUITY						
Accumulated surplus/(deficit)		12 903 525	17 742 031	17 742 031	11 623 848	17 742 031
Reserves and funds		5 009 168	5 144 183	5 144 183	5 009 168	5 144 183
Other		—	—	—	—	—
TOTAL COMMUNITY WEALTH/EQUITY	2	17 912 693	22 886 214	22 886 214	16 633 015	22 886 214

MAN Mangaung - Table C7 Consolidated Monthly Budget Statement - Cash Flow - M05 November

Description	Ref 1	2023/24		Budget Year 2024/25					YTD variance	YTD variance %	Full Year Forecast
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget				
R thousands											
CASH FLOW FROM OPERATING ACTIVITIES											
Receipts											
Property rates		858 837	1 286 853	1 286 853	197 008	695 774	536 189	159 585	30%	1 286 853	
Service charges		4 023 451	5 283 339	5 283 339	345 882	2 371 683	2 201 391	170 292	8%	5 283 339	
Other revenue		8 076 407	609 573	609 573	345 267	1 630 137	253 989	1 376 148	542%	609 573	
Transfers and Subsidies - Operational		1 198 093	1 275 488	1 275 488	6 827	618 849	531 453	87 396	16%	1 275 488	
Transfers and Subsidies - Capital		709 664	1 034 842	1 034 842	115 701	349 772	431 184	(81 412)	-19%	1 034 842	
Interest		79 308	587 556	587 556	5 171	27 039	244 815	(217 776)	-89%	587 556	
Dividends		8	12	12	-	6	5	1	15%	12	
Payments											
Suppliers and employees		(7 902 033)	(7 898 074)	(7 898 074)	(884 458)	(4 248 803)	(3 290 864)	957 939	-29%	(7 898 074)	
Interest		-	-	-	-	-	-	-	-	-	
Transfers and Subsidies		-	-	-	-	-	-	-	-	-	
NET CASH FROM/(USED) OPERATING ACTIVITIES		7 043 734	2 179 590	2 179 590	131 398	1 444 456	908 163	(536 293)	-59%	2 179 590	
CASH FLOWS FROM INVESTING ACTIVITIES											
Receipts											
Proceeds on disposal of PPE		49 142	9 900	9 900	-	-	4 125	(4 125)	-100%	9 900	
Decrease (increase) in non-current receivables		(42)	-	-	(10)	(49)	-	(49)	0%	-	
Decrease (increase) in non-current investments		(167)	-	-	-	(167)	-	(167)	0%	-	
Payments											
Capital assets		(574 971)	(1 339 880)	(1 339 880)	(56 981)	(181 797)	(558 284)	(376 486)	67%	(1 339 880)	
NET CASH FROM/(USED) INVESTING ACTIVITIES		(526 038)	(1 329 981)	(1 329 981)	(56 991)	(182 014)	(554 159)	(372 145)	67%	(1 329 981)	
CASH FLOWS FROM FINANCING ACTIVITIES											
Receipts											
Short term loans		-	95 090	95 090	-	-	39 621	(39 621)	-100%	95 090	
Borrowing long term/refinancing		(15 837)	-	-	-	-	-	-	-	-	
Increase (decrease) in consumer deposits		58	(32 839)	(32 839)	98	274	(13 683)	13 957	-102%	(32 839)	
Payments											
Repayment of borrowing		(148 770)	(155 247)	(155 247)	(1 833)	(39 860)	(64 686)	(24 826)	38%	(155 247)	
NET CASH FROM/(USED) FINANCING ACTIVITIES		(164 549)	(92 996)	(92 996)	(1 736)	(39 566)	(38 748)	838	-2%	(92 996)	
NET INCREASE/ (DECREASE) IN CASH HELD		6 353 147	756 614	756 614	72 671	1 222 856	315 256			756 614	
Cash/cash equivalents at beginning:		(711 145)	(711 161)	(711 161)	2 881 283	(170 178)	(711 161)			(170 178)	
Cash/cash equivalents at month/year end:		5 642 002	45 453	45 453	2 953 955	1 052 678	(395 905)			586 435	

MAN Mangaung - Supporting Table SC1 Material variance explanations - M05 November

Ref	Description R thousands	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
1	Revenue By Source			
	Property rates	40,753	Favourable variance due to higher billing than anticipated	None. Performance is on target
	Service charges - electricity revenue	-89,365	Favourable variance but still on target	None. Performance is on target
	Service charges - water revenue	37,120	Unfavourable variance due to less water sold than target	Adjustment of revenue forecast required.
	Service charges - sanitation revenue	-15,645	Unfavourable variance but still on target	None. Performance is on target
	Service charges - refuse revenue	-3,091	Unfavourable variance but still on target	None. Performance is on target
	Rental of facilities and equipment	-1,728	Unfavourable variance but still on target	Improvement on supply of municipal facilities for rental
	Interest earned - external investments	781	Favourable variance but still on target	None. Performance is on target
	Interest earned - outstanding debtors	43,467	Favourable variance and still on target	None. Performance is on target
	Fines	-3,336	Unfavourable variance due to non accrual of traffic fines	Upgrading and improvement of traffic management system.
	Licences and permits	159	Favourable variance	None. Performance is on target
	Transfers recognised - operational	-32,424	Favourable variance due to more grants received than target	None. Performance is on target
	Other revenue	-4,125	Unfavourable variance	
	Gains on disposal of PPE	-491	Unfavourable variance but still on target	None. Performance is on target
2	Expenditure By Type			
	Employee related costs	32,991	Unfavourable variance due to overexpenditure on overtime	Effective and efficient management of overtime and acting in vacant positions.
	Remuneration of councillors	-3,386	Unfavourable variance but still on target	Monitoring on overspend of allowances.
	Debt impairment	0	Unfavourable variance	Accrual of bad debt written off.
	Depreciation & asset impairment	150,160	Unfavourable variance	Accrual of depreciation on a monthly basis.
	Finance charges	4,858	Favourable variance	Accrual of finance charges on a monthly basis.
	Bulk purchases	460,734	Electricity usage increased during the winter season,	None
	Other materials	86,588	Unfavourable variance - Bulk water purchases	Effective and efficient implementation of cost containment policy.
	Contracted services	-94,050	Unfavourable variance	Monitoring of spending on contracted services.
	Transfers and grants	-151	Favourable variance	None
	Other expenditure	-68,035	Favourable variance	None
3	Capital Expenditure			
	Projects	-376,487	Favourable variance due to slow implementation of projects	Recovery plan is required to speed up implementation.
7	Municipal Entities			
	Revenue	-118,683	Unfavourable variance - less revenue collected than anticipated	Effective and efficient implementation of revenue management policies.
	Expenditure	483,476	Unfavourable variance - more spent than targeted	Monitor of spending on services and effective implementation of cost containment policy
	Capital	-44,846	Unfavourable variance	Improvement on capital spending and implementation of projects.

MAN Mangaung - Supporting Table SC2 Monthly Budget Statement - performance indicators - M05 November

Description of financial indicator	Basis of calculation	Ref	2023/24	Budget Year 2024/25			
			Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
Borrowing Management							
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure		0,1%	4,6%	4,6%	1,7%	1,1%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants		0,0%	0,0%	0,0%	0,0%	0,0%
Safety of Capital							
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves		32,4%	10,2%	10,2%	35,6%	10,2%
Gearing	Long Term Borrowing/ Funds & Reserves		0,0%	0,0%	0,0%	0,0%	0,0%
Liquidity							
Current Ratio	Current assets/current liabilities	1	76,2%	181,9%	181,9%	75,4%	181,9%
Liquidity Ratio	Monetary Assets/Current Liabilities		-1,6%	55,9%	55,9%	0,1%	55,9%
Revenue Management							
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing						
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue		32,1%	24,0%	24,0%	65,0%	24,0%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old		0,0%	0,0%	0,0%	0,0%	0,0%
Creditors Management							
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))						
Funding of Provisions							
Percentage Of Provisions Not Funded	Unfunded Provisions/Total Provisions						
Other Indicators							
Electricity Distribution Losses	% Volume (units purchased and generated less units sold)/units purchased and generated	2					
Water Distribution Losses	% Volume (units purchased and own source less units sold)/Total units purchased and own source	2	0,0%	49,6%	49,6%	0,0%	49,6%
Employee costs	Employee costs/Total Revenue - capital revenue		26,0%	23,6%	23,6%	24,6%	23,6%
Repairs & Maintenance	R&M/Total Revenue - capital revenue		6,3%	5,1%	5,2%	5,3%	5,2%
Interest & Depreciation	I&D/Total Revenue - capital revenue		10,6%	4,2%	4,2%	1,8%	1,0%
IDP regulation financial viability Indicators							
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year						
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services						
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure						

MAN Mangaung - Supporting Table SC3 Monthly Budget Statement - aged debtors - M05 November

R thousands	Description	NT Code	Budget Year 2024/25									Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts iLo Council Policy
			0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total	Total over 90 days	
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1200	365 882	161 547	147 895	137 414	138 842	194 079	650 748	2 470 126	4 265 533	3 591 206	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1300	262 456	28 055	26 549	19 831	13 010	9 055	46 633	722 825	1 126 415	811 354	-	-
Receivables from Non-exchange Transactions - Property Rates	1400	387 235	67 347	84 188	59 544	55 714	47 606	238 296	1 299 162	2 239 092	1 700 323	-	-
Receivables from Exchange Transactions - Waste Water Management	1500	107 467	25 636	25 861	23 812	23 031	22 057	123 787	817 421	1 170 071	1 010 907	-	-
Receivables from Exchange Transactions - Waste Management	1600	27 596	10 482	10 051	9 715	9 038	8 808	49 875	392 499	518 083	469 934	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1700										-	-	-
Interest on Arrear Debtor Accounts	1810	145 558	65 284	63 995	62 988	61 540	61 146	336 748	1 736 387	2 533 655	2 256 818	-	-
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820										-	-	-
Other	1900	20 747	3 242	7 616	60 831	3 030	3 164	18 264	274 481	381 375	359 769	-	-
Total By Income Source	2000	1 316 942	361 793	366 156	374 144	305 003	345 915	1 454 351	7 712 901	12 247 204	10 202 314	-	-
2023/24 - totals only											-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	2200	324 775	64 110	60 689	45 658	42 070	66 866	176 001	776 688	1 556 837	1 107 263	-	-
Commercial	2300	443 244	63 222	72 089	108 172	45 784	45 626	295 070	1 393 478	2 466 685	1 888 130	-	-
Households	2400	548 923	234 461	233 377	220 314	217 149	233 423	993 279	5 542 756	8 223 682	7 206 921	-	-
Other	2500									-	-	-	-
Total By Customer Group	2600	1 316 942	361 793	366 156	374 144	305 003	345 915	1 454 351	7 712 901	12 247 204	10 202 314	-	-

MAN Mangaung - Supporting Table SC4 Monthly Budget Statement - aged creditors - M05 November

R thousands	Description	NT Code	Budget Year 2024/25								Prior year totals for chart (same period)	
			0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total	
Creditors Age Analysis By Customer Type												
Bulk Electricity	0100	379 658	-	-	-	-	-	-	-	-	379 658	-
Bulk Water	0200										-	-
PAYE deductions	0300	42 345	-	-	-	-	-	-	-	-	42 345	-
VAT (output less input)	0400										-	-
Pensions / Retirement deductions	0500	57 229	-	-	-	-	-	-	-	-	57 229	-
Loan repayments	0600										-	-
Trade Creditors	0700	23 169	-	11	775	-	-	-	-	-	23 954	-
Auditor General	0800										-	-
Other	0900										-	-
Medical Aid deductions											-	-
Total By Customer Type	1000	502 401	-	11	775	-	-	-	-	-	503 187	-

MAN Mangaung - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M04 October

Investments by maturity Name of institution & investment ID	Ref	Period of Investment	Type of Investment	Capital Guarantee (Yes/No)	Variable or Fixed Interest rate	Interest Rate *	Commission Paid (Rands)	Commission Recipient	Expiry date of investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
R thousands														
Municipality														
Absa Call Account 1		daily	call account	No	Fixed	8,30%	0			29 948 933	176 781	-	-	30 125 713
Absa Call Account 2		daily	call account	No	Fixed	6,61%	0							
Absa Call Account 3		daily	call account	No	Fixed	6,58%	0							
Absa Call Account 4		daily	call account	No	Fixed	6,75%	0							
Absa Call Account 5		daily	call account	No	Fixed	6,75%	0							
Absa Call Account 6		daily	call account	No	Fixed	6,20%	0							
Absa Call Account 7		daily	call account	No	Fixed	6,80%	0							
Standard Bank Call 1		daily	call account	No	Fixed	5,25%	0							
Standard Bank Call 2		daily	call account	No	Fixed	6,65%	0							
Standard Bank Call 3		daily	call account	No	Fixed	6,65%	0							
Standard Bank Call 4		daily	call account	No	Fixed	6,65%	0							
Standard Bank Call 5		daily	call account	No	Fixed	6,65%	0							
First National Bank Call 1		daily	call account	No	Fixed	6,60%	0							
First National Bank Call 2		daily	call account	No	Fixed	6,75%	0							
Nedbank Call 1		daily	call account	No	Variable	8,30%	0			137 329 002	65 011 934	-	-	72 317 069
Nedbank Call 2		daily	call account	No	Variable	8,30%	0			87 148 975	41 624 122	-	-	45 524 853
Nedbank Call 3		daily	call account	No	Variable	8,30%	0			216 652 167	34 852 610	-	-	181 799 557
Nedbank Call 4		daily	call account	No	Variable	8,30%	0			114 517 425	49 541 618	-	-	64 975 807
Nedbank Call 5		daily	call account	No	Variable	8,30%	0			80 125 003	541 008	-	-	80 666 011
Nedbank Call 6		daily	call account	No	Variable	8,30%	0			195 831 759	2 398 771	-	-	193 432 988
Nedbank Call 7		daily	call account	No	Variable	8,30%	0			22 500 749	14 155 244	-	-	36 655 993
Absa Call Account 1		Call	Call	Yes	Variable	6,83%	0	0	2019/06/30					
First National Bank Call		Call	Call	Yes	Variable	6,83%	0	0	2019/06/30					
Nedbank Call		daily	call account	Yes	Variable	8,30%	0	0	2019/06/30	144 176 225	7 963 705	-	-	136 212 520
Standard Bank Call 1		Call	Call	Yes	Variable	6,83%	0	0	2019/06/30					
Absa 1 Day Account - Centac	2013/02/28	Call	No	Variable	5,54%	0	0	0	2019/06/30					
Absa Dynamic F Fixed Deposit - Centac	2017/07/31	12 Months	No	Variable	5,54%	0	0	0	2019/06/30					
Standard Bank - Centac	2018/02/28	12 Months	No	Variable	5,54%	0	0	0	2019/06/30					
Municipality sub-total										1 028 230 237	14 873 033	-	201 392 760	
Entities														841 710 510
ABSA - 1 Day Account	February 2013	Call Account							n/a	5 873 529	88 240	-	3 000 000	28 400 000
Entities sub-total										5 873 529		-	3 000 000	28 400 000
TOTAL INVESTMENTS AND INTEREST	2									1 034 103 767	14 873 033	-	204 392 760	28 400 000
														873 072 280

MAN Mangaung - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M05 November

Description	Ref	2023/24		Budget Year 2024/25					
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %
R thousands									
RECEIPTS:	1,2								
Operating Transfers and Grants									
National Government:		1 229 392	1 249 834	1 249 834	8 589	498 710	520 764	(22 055)	-4,2%
Energy Efficiency and Demand Side Management Grant		7 391	—	—	—	—	—	—	—
Equitable Share		1 037 664	1 113 938	1 113 938	—	464 141	464 141	0	0,0%
Expanded Public Works Programme Integrated Grant		1 263	1 839	1 839	183	503	766	(264)	-34,4%
Infrastructure Skills Development Grant		—	—	—	—	—	—	—	—
Local Government Financial Management Grant		2 200	2 000	2 000	20	250	833	(584)	-70,0%
Metro Informal Settlements Partnership Grant	3	—	3 458	3 458	—	—	1 441	(1 441)	-100,0%
Municipal Demarcation Transition Grant		—	—	—	—	—	—	—	—
Municipal Disaster Relief Grant		—	—	—	—	—	—	—	—
Neighbourhood Development Partnership Grant		—	40 000	40 000	2 300	6 298	16 667	(10 369)	-62,2%
Programme and Project Preparation Support Grant		7 138	10 000	10 000	—	—	4 167	(4 167)	-100,0%
Public Transport Network Grant		36 046	64 526	64 526	6 086	27 518	26 886	632	2,4%
Urban Settlement Development Grant		137 690	14 073	14 073	—	—	5 864	(5 864)	-100,0%
Provincial Government:		—	—	—	—	—	—	—	—
Capacity Building and Other Grants		—	—	—	—	—	—	—	—
Other transfers and grants [insert description]		—	—	—	—	—	—	—	—
District Municipality:		—	—	—	—	—	—	—	—
[insert description]		—	—	—	—	—	—	—	—
Other grant providers:		6 286	25 654	25 654	157	320	10 689	(10 370)	-97,0%
Free State Arts and Cultural Council		5 544	4 000	4 000	—	—	1 667	(1 667)	-100,0%
National Skills Fund		742	21 654	21 654	157	320	9 022	(8 703)	-96,5%
Total Operating Transfers and Grants	5	1 235 678	1 275 488	1 275 488	8 746	499 029	531 453	(32 424)	-6,1%
Capital Transfers and Grants									
National Government:		571 468	1 019 284	1 019 284	38 555	152 619	424 702	(272 083)	-64,1%
Energy Efficiency and Demand Side Management Grant		—	—	—	—	—	—	—	—
Integrated City Development Grant		—	—	—	—	—	—	—	—
Integrated National Electrification Programme Grant		—	—	—	—	—	—	—	—
Metro Informal Settlements Partnership Grant		161 484	298 544	298 544	19 591	47 859	124 393	(76 535)	-61,5%
Municipal Disaster Relief Grant		1 157	—	—	—	—	—	—	—
Neighbourhood Development Partnership Grant		16 908	2 042	2 042	—	—	851	(851)	-100,0%
Public Transport Network Grant		42 074	202 160	202 160	—	3 251	84 233	(80 982)	-96,1%
Urban Settlement Development Grant		349 845	516 538	516 538	19 064	101 509	215 224	(113 715)	-52,8%
Provincial Government:		30 931	—	—	—	—	—	—	—
Infrastructure Grant		30 931	—	—	—	—	—	—	—
District Municipality:		—	—	—	—	—	—	—	—
[insert description]		—	—	—	—	—	—	—	—
Other grant providers:		4 319	15 558	15 558	591	1 658	6 482	(4 824)	-74,4%
[insert description]		4 319	15 558	15 558	591	1 658	6 482	(4 824)	-74,4%
Developers Contribution		—	—	—	—	—	—	—	—
Unspecified		—	—	—	—	—	—	—	—
Total Capital Transfers and Grants	5	606 718	1 034 842	1 034 842	39 246	154 277	431 184	(276 907)	-64,2%
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	1 842 396	2 310 330	2 310 330	47 992	653 306	962 637	(309 331)	-32,1%
									2 310 330

MAN Mangaung - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M05 November

Description	Ref	2023/24		Budget Year 2024/25					YTD variance %	YTD variance %	Full Year Forecast
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget				
R thousands											
EXPENDITURE											
<u>Operating expenditure of Transfers and Grants</u>		526 125	368 426	368 326	29 020	160 530	153 489	7 040	4.6%	368 326	
National Government:											
Equitable Share		220 404	232 530	232 430	20 417	100 499	96 866	3 633	3.8%	232 430	
Expanded Public Works Programme Integrated Grant		1 454	1 839	1 839	183	503	766	(264)	-34.4%	1 839	
Infrastructure Skills Development Grant		—	—	—	—	—	—	—	—	—	
Local Government Financial Management Grant		104 106	2 000	2 000	20	27 530	833	26 697	3203.6%	2 000	
Metro Informal Settlements Partnership Grant		12 134	3 458	3 458	403	441	1 441	(1 000)	-69.4%	3 458	
Municipal Disaster Relief Grant		—	—	—	—	—	—	—	—	—	
Neighbourhood Development Partnership Grant		19 402	40 000	40 000	2 252	6 250	16 667	(10 416)	-62.5%	40 000	
Programme and Project Preparation Support Grant		6 276	10 000	10 000	—	—	4 167	(4 167)	-100.0%	10 000	
Public Transport Network Grant		33 381	64 526	64 526	5 745	25 306	26 886	(1 580)	-5.9%	64 526	
Urban Settlement Development Grant		128 967	14 073	14 073	—	—	5 864	(5 864)	-100.0%	14 073	
Provincial Government:		450	—	—	—	—	—	—	—	—	
Capacity Building and Other Grants		450	—	—	—	—	—	—	—	—	
District Municipality:		—	—	—	—	—	—	—	—	—	
Other grant providers:		5 498	25 654	25 604	143	306	10 674	(10 368)	-97.1%	25 604	
Free State Arts and Cultural Council		4 821	4 000	4 000	—	—	1 667	(1 667)	-100.0%	4 000	
National Skills Fund		677	21 654	21 604	143	306	9 008	(8 702)	-96.6%	21 604	
Total operating expenditure of Transfers and Grants:		532 072	394 080	393 930	29 163	160 836	164 164	(3 328)	-2.0%	393 930	
Capital expenditure of Transfers and Grants											
National Government:		438 103	1 019 284	1 019 284	37 674	125 262	424 702	(299 440)	-70.5%	1 019 284	
Energy Efficiency and Demand Side Management Grant		—	—	—	—	—	—	—	—	—	
Integrated City Development Grant		—	—	—	—	—	—	—	—	—	
Integrated National Electrification Programme Grant		—	—	—	—	—	—	—	—	—	
Metro Informal Settlements Partnership Grant		104 589	298 544	298 544	20 670	29 773	124 394	(94 620)	-76.1%	298 544	
Municipal Disaster Relief Grant		1 006	—	—	—	(0)	—	(0)	—	—	
Neighbourhood Development Partnership Grant		—	2 042	2 042	39	39	851	(812)	-95.4%	2 042	
Public Transport Network Grant		42 074	202 160	202 160	1 701	4 828	84 233	(79 405)	-94.3%	202 160	
Urban Settlement Development Grant		290 433	516 538	516 538	15 265	90 622	215 224	(124 602)	-57.9%	516 538	
Provincial Government:		—	—	—	—	—	—	—	—	—	
District Municipality:		—	—	—	—	—	—	—	—	—	
Infrastructure Grant		30 250	—	—	—	—	—	—	—	—	
Other grant providers:		11 685	14 000	14 000	413	1 926	5 833	(3 907)	-67.0%	14 000	
Developers Contribution		10 848	14 000	14 000	413	1 902	5 833	(3 931)	-67.4%	14 000	
Unspecified		838	—	—	—	24	—	24	—	—	
Total capital expenditure of Transfers and Grants		449 788	1 033 284	1 033 284	38 087	127 188	430 535	(303 347)	-70.5%	1 033 284	
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		981 860	1 427 364	1 427 214	67 250	288 024	594 699	(306 675)	-51.6%	1 427 214	

MAN Mangaung - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M05 November

Summary of Employee and Councillor remuneration R thousands	Ref	2023/24		Budget Year 2024/25						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
1	A	B	C						D	
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages		54 553	56 869	56 869	4 366	21 549	23 695	(2 147)	-9%	56 869
Pension and UIF Contributions		705	1 075	1 075	50	256	448	(192)	-43%	1 075
Medical Aid Contributions		465	520	520	39	193	217	(24)	-11%	520
Motor Vehicle Allowance		—	894	894	—	—	372	(372)	-100%	894
Cellphone Allowance		4 682	4 805	4 805	397	1 955	2 002	(47)	-2%	4 805
Housing Allowances		18	85	85	—	—	35	(35)	-100%	85
Other benefits and allowances		14 148	15 480	15 480	1 185	5 881	6 450	(569)	-9%	15 480
Sub Total - Councillors		74 552	79 728	79 728	6 037	29 834	33 220	(3 386)	-10%	79 728
% Increase	4	6,9%	6,9%							6,9%
Senior Managers of the Municipality										
Basic Salaries and Wages		6 442	13 484	13 014	1 089	7 856	5 463	2 192	40%	13 014
Pension and UIF Contributions		11	19	19	23	50	8	42	540%	19
Medical Aid Contributions		92	462	462	17	86	192	(106)	-55%	462
Performance Bonus		—	610	610	—	87	254	(168)	-66%	610
Motor Vehicle Allowance		80	2 677	2 677	56	237	1 115	(878)	-79%	2 677
Cellphone Allowance		63	150	150	11	55	63	(8)	-12%	150
Other benefits and allowances		0	1	1	0	0	0	(0)	-1%	1
<i>Acting and post related allowance</i>		235	—	—	39	196	—	196	0%	—
Sub Total - Senior Managers of Municipality		6 925	17 403	16 933	1 236	8 368	7 096	1 271	18%	16 933
% Increase	4	151,3%	144,5%							144,5%
Other Municipal Staff										
Basic Salaries and Wages		1 037 398	1 211 984	1 176 158	92 425	464 314	494 368	(30 054)	-6%	1 176 158
Pension and UIF Contributions		191 088	214 887	214 819	16 788	83 721	89 529	(5 808)	-6%	214 819
Medical Aid Contributions		108 807	117 785	117 722	9 381	46 573	49 069	(2 497)	-5%	117 722
Overtime		198 928	79 793	85 090	17 673	86 457	34 278	52 181	152%	85 090
Performance Bonus		82 639	93 187	93 242	6 342	33 673	38 808	(5 133)	-13%	93 242
Motor Vehicle Allowance		120 283	136 168	135 099	10 815	52 880	56 716	(3 826)	-7%	135 099
Cellphone Allowance		2 386	2 635	2 635	207	1 002	1 088	(96)	-9%	2 635
Housing Allowances		5 896	6 646	6 729	501	2 548	2 798	(250)	-9%	6 729
Other benefits and allowances		25 304	23 861	23 761	2 191	11 428	9 872	1 556	16%	23 761
Payments in lieu of leave		55 310	35 299	35 299	2 942	14 708	14 708	(0)	0%	35 299
Long service awards		21 641	15 092	15 242	94	3 104	6 343	(3 239)	-51%	15 242
Post-retirement benefit obligations		48 687	52 265	52 265	4 476	22 436	21 777	659	3%	52 265
<i>Acting and post related allowance</i>		53 875	1 418	32 328	5 445	25 437	10 306	15 131	147%	32 328
Sub Total - Other Municipal Staff		1 952 235	1 990 821	1 991 291	169 279	848 289	829 668	18 621	2%	1 991 291
% increase	4	2,0%	2,0%							2,0%
Total Parent Municipality		2 033 711	2 087 951	2 087 951	176 552	886 491	869 984	16 507	2%	2 087 951
		2,7%	2,7%							2,7%
Unpaid salary, allowances & benefits in arrears:										
Board Members of Entities										
Basic Salaries and Wages		954	1 277	1 277	110	625	532	93	18%	1 277
Sub Total - Executive members Board		954	1 277	1 277	110	625	532	93	18%	1 277
% Increase	4	33,9%	33,9%							33,9%
Senior Managers of Entities										
Basic Salaries and Wages		6 477	14 149	14 149	336	1 679	5 895	(4 216)	-72%	14 149
Pension and UIF Contributions		10	—	—	0	2	—	2	0%	—
Motor Vehicle Allowance		1 476	—	—	—	—	—	—	—	—
Cellphone Allowance		73	162	162	4	21	66	(47)	-69%	162
Other benefits and allowances		0	—	—	0	0	—	0	0%	—
Sub Total - Senior Managers of Entities		8 035	14 311	14 311	340	1 702	5 963	(4 261)	-71%	14 311
% Increase	4	78,1%	78,1%							78,1%
Other Staff of Entities										
Basic Salaries and Wages		287 110	288 448	288 448	26 764	131 339	120 187	11 152	9%	288 448
Pension and UIF Contributions		53 349	51 158	51 158	4 806	23 964	21 316	2 648	12%	51 158
Medical Aid Contributions		29 845	46 240	46 240	2 681	13 446	19 267	(5 821)	-30%	46 240
Overtime		58 448	37 872	37 872	4 487	20 910	15 780	5 129	33%	37 872
Performance Bonus		20 559	20 567	20 567	3 425	10 775	8 570	2 206	28%	20 567
Motor Vehicle Allowance		28 379	23 673	23 673	2 885	14 367	9 864	4 503	46%	23 673
Cellphone Allowance		789	1 808	1 808	135	634	754	(120)	-16%	1 808
Housing Allowances		1 968	10 993	10 993	179	898	4 580	(3 682)	-80%	10 993
Other benefits and allowances		11 142	8 790	8 790	916	4 504	3 663	842	23%	8 790
Payments in lieu of leave		1 103	—	—	—	—	—	13	0%	—
Long service awards		—	—	—	—	13	—	13	0%	—
<i>Acting and post related allowance</i>		404	—	—	76	396	—	396	0%	—
<i>In kind benefits</i>		493 096	489 549	489 549	46 335	221 246	203 979	17 267	8%	489 549
% Increase	4	-0,7%	-0,7%							-0,7%
Total Municipal Entities		502 085	505 137	505 137	46 786	223 573	210 474	13 099	6%	505 137
TOTAL SALARY, ALLOWANCES & BENEFITS		2 535 796	2 593 088	2 593 088	223 338	1 110 064	1 080 459	29 605	3%	2 593 088
% Increase	4	2,3%	2,3%							2,3%
TOTAL MANAGERS AND STAFF		2 460 291	2 512 083	2 512 083	217 190	1 079 605	1 046 707	32 898	3%	2 512 083

MAN Mangaung - Supporting Table SC9 Monthly Budget Statement - actuals and revised targets for cash receipts - M05 November

Description	Ref	Budget Year 2024/25												2024/25 Medium Term Revenue & Expenditure Framework		
		July	August	Sept	October	Nov	Dec	January	Feb	March	April	May	June	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
R thousands	1	Outcome	Outcome	Outcome	Outcome	Outcome	Budget	Budget	Budget	Budget	Budget	Budget	Budget	Budget	Budget	Budget
<u>Cash Receipts By Source</u>																
Property rates		83 578	75 286	74 202	76 200	79 136	107 238	107 238	107 238	107 238	107 238	255 024	1 286 853	1 452 623	1 609 665	
Service charges - Electricity revenue		329 404	373 554	320 487	277 187	221 559	285 848	285 848	285 848	285 848	285 848	192 900	3 430 181	3 917 091	4 353 914	
Service charges - Water revenue		38 375	41 639	49 457	48 378	49 565	101 229	101 229	101 229	101 229	101 229	379 902	1 214 733	1 459 027	1 703 689	
Service charges - Waste Water Management		26 050	26 701	27 321	26 405	28 194	39 293	39 293	39 293	39 293	39 293	101 088	471 518	550 404	625 156	
Service charges - Waste Management		6 315	10 139	10 387	9 907	10 587	13 907	13 907	13 907	13 907	13 907	34 109	166 887	194 808	221 265	
Rental of facilities and equipment		76	532	66	68	63	4 640	4 640	4 640	4 640	4 640	4 640	27 033	55 676	69 573	83 743
Interest earned - external investments		7 053	8 444	902	14 844	592	6 520	6 520	6 520	6 520	6 520	6 520	7 286	78 241	82 130	80 113
Interest earned - outstanding debtors		-	5 104	-	-	-	42 443	42 443	42 443	42 443	42 443	42 443	249 554	509 315	534 298	518 266
Dividends received		-	4	1	-	-	1	1	1	1	1	1	0	12	13	13
Fines, penalties and forfeits		522	535	1 188	4 310	1 452	2 688	2 688	2 688	2 688	2 688	2 688	8 108	32 250	35 193	38 412
Licences and permits		148	139	142	176	162	126	126	126	126	126	126	(33)	1 507	1 657	1 823
Agency services																
Transfers and Subsidies - Operational		463 695	3 056	-	14 819	6 827	106 291	106 291	106 291	106 291	106 291	129 347	1 275 488	1 335 575	1 441 154	
Other revenue		1 059 454	1 044 324	475 431	554 642	1 118 504	43 345	43 345	43 345	43 345	43 345	(3 992 265)	520 140	586 438	666 407	
Cash Receipts by Source		2 036 670	1 589 517	959 594	1 026 935	1 516 662	753 589	(2 607 967)	9 042 822	10 208 831	11 329 821					
<u>Other Cash Flows by Source</u>																
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		234 071	90 673	-	-	115 701	84 940	84 940	84 940	84 940	84 940	69 197	1 019 284	1 017 683	1 058 327	
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departt Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educ Institutions)		-	-	-	-	-	1 296	1 296	1 296	1 296	1 296	7 779	15 558	16 274	17 006	
Proceeds on Disposal of Fixed and Intangible Assets		-	-	-	-	-	825	825	825	825	825	825	4 950	9 900	10 355	10 821
Short term loans		-	-	-	-	-	7 924	7 924	7 924	7 924	7 924	7 924	47 545	95 090	53 669	-
Borrowing long term/refinancing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits		-	-	(406)	499	(41)	(2 737)	(2 737)	(2 737)	(2 737)	(2 737)	(2 737)	(16 471)	(32 838)	(4 171)	(4 254)
VAT Control (receipts)													-	-	-	-
Decrease (increase) in non-current receivables		(10)	(10)	(10)	(10)	(10)	-	-	-	-	-	-	49	-	-	-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Cash Receipts by Source		2 270 732	1 680 180	959 178	1 027 425	1 632 312	845 818	(2 494 919)	10 149 815	11 302 642	12 419 721					
<u>Cash Payments by Type</u>																
Employee related costs		32 978	123 987	(56 238)	(37 653)	(45 165)	209 447	209 447	209 447	209 447	209 447	1 238 792	2 513 360	2 589 841	2 708 213	
Remuneration of councillors		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases - Electricity		(188 379)	(172 100)	(144 903)	(131 433)	(110 969)	246 214	246 214	246 214	246 214	246 214	2 225 068	2 954 569	3 090 479	3 229 551	
Acquisitions - water & other inventory		168 552	59 946	88 570	112 878	101 041	97 774	97 774	97 774	97 774	97 774	55 658	1 173 290	1 040 622	932 878	
Contracted services		52 080	23 421	29 868	6 946	(8 190)	59 421	59 421	59 421	59 421	59 421	250 381	713 049	787 652	824 345	
Transfers and subsidies - other municipalities		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure		604 920	692 690	426 778	1 022 975	524 525	45 317	45 317	45 317	45 317	45 317	(2 999 985)	543 806	582 496	621 216	
Cash Payments by Type		670 151	727 944	344 093	975 712	461 222	658 173	769 915	7 898 074	8 091 090	8 316 202					
<u>Other Cash Flows/Payments by Type</u>																
Capital assets		12 036	11 346	26 400	75 034	58 981	111 657	111 657	111 657	111 657	111 657	468 143	1 339 880	1 349 993	1 388 586	
Repayment of borrowing		1 692	1 766	1 764	32 805	1 833	12 937	12 937	12 937	12 937	12 937	37 763	155 247	95 090	53 669	
Other Cash Flows/Payments		3 128	835	806	540	2 161	-	-	-	-	-	(7 470)	-	-	-	-
Total Cash Payments by Type		687 006	741 891	373 064	1 084 092	522 197	782 767	1 289 351	9 393 202	9 536 172	9 758 468					
NET INCREASE/(DECREASE) IN CASH HELD		1 583 725	938 289	586 115	(56 667)	1 110 115	63 051	(3 783 270)	756 614	1 766 470	2 661 253					
Cash/cash equivalents at the monthly/year beginning:		(170 178)	1 413 547	2 351 836	2 937 951	2 881 283	3 991 398	4 054 449	4 117 500	4 189 552	4 243 603	4 306 654	4 369 705	586 435	2 352 905	5 014 158
Cash/cash equivalents at the monthly/year end:		1 413 547	2 351 836	2 937 951	2 881 283	3 991 398	4 054 449	4 117 500	4 189 552	4 243 603	4 306 654	4 369 705	586 435	2 352 905	5 014 158	

MAN Mangaung - Supporting Table SC10 Monthly Budget Statement - Parent Municipality Financial Performance (revenue and expenditure) - M05 November

Description	Ref	2023/24		Budget Year 2024/25						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Revenue										
Exchange Revenue										
Service charges - Electricity		1 255	-	-	129	526	-	526	0%	-
Service charges - Water		1 293 275	1 439 110	1 439 110	133 764	636 749	599 629	37 120	6%	1 439 110
Service charges - Waste Water Management		474 464	558 604	558 604	46 956	217 106	232 752	(15 645)	-7%	558 604
Service charges - Waste management		181 028	197 710	197 710	16 072	79 288	82 379	(3 091)	-4%	197 710
Sale of Goods and Rendering of Services		20 424	55 129	55 129	3 814	19 657	22 970	(3 314)	-14%	55 129
Interest earned from Receivables		537 421	476 659	476 659	50 970	241 377	198 608	42 770	22%	476 659
Interest earned from Current and Non Current Assets		75 806	72 553	72 553	285	29 950	30 230	(281)	-1%	72 553
Dividends		8	12	12	-	6	5	1	15%	12
Rental from Fixed Assets		54 518	48 414	48 414	3 882	18 444	20 172	(1 728)	-9%	48 414
Operational Revenue		31 290	38 188	38 188	2 827	14 924	15 912	(987)	-6%	38 188
Non-Exchange Revenue										
Property rates		1 467 702	1 654 053	1 654 053	161 333	729 942	689 189	40 753	6%	1 654 053
Fines, penalties and forfeits		92 918	27 022	27 022	1 776	8 379	11 259	(2 880)	-26%	27 022
Licences or permits		1 338	1 507	1 507	182	787	628	159	25%	1 507
Transfer and subsidies - Operational		1 228 287	1 275 488	1 275 488	8 746	499 029	531 453	(32 424)	-6%	1 275 488
Interest		172 226	150 408	150 408	15 579	79 031	62 670	16 361	26%	150 408
Fuel Levy		405 248	443 643	443 643	-	147 881	184 851	(36 970)	-20%	443 643
Gains on disposal of Assets		46 298	-	-	-	-	-	-	-	-
Other Gains		15 990	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		6 099 496	6 438 502	6 438 502	446 313	2 723 076	2 682 709	40 367	2%	6 438 502
Expenditure By Type										
Employee related costs		1 959 160	2 008 223	2 008 223	170 514	856 657	836 764	19 893	2%	2 008 223
Remuneration of councillors		74 552	79 728	79 728	6 037	29 834	33 220	(3 386)	-10%	79 728
Inventory consumed		978 903	567 657	561 709	(152 392)	315 213	234 469	80 745	34%	561 709
Debt impairment		857 877	1 600 000	1 600 000	133 333	666 667	686 667	(0)	0%	1 600 000
Depreciation and amortisation		593 380	327 194	327 194	46 503	232 515	136 331	96 184	71%	327 194
Interest		162 650	27 016	27 016	1 212	16 115	11 257	4 858	43%	27 016
Contracted services		642 302	455 281	466 128	16 291	102 842	192 548	(89 705)	-47%	466 128
Transfers and subsidies		-	361	361	-	-	151	(151)	-100%	361
Irrecoverable debts written off		692 315	-	-	7 099	351 338	-	351 338	0%	-
Operational costs		434 251	327 687	322 788	23 816	113 550	135 747	(22 197)	-16%	322 788
Losses on disposal of Assets		77 552	-	-	-	-	-	-	-	-
Other Losses		1 996	371 700	371 700	-	-	154 875	-	-	371 700
Total Expenditure		6 474 938	5 764 847	5 764 847	252 414	2 684 730	2 402 027	282 703	12%	5 764 847
Surplus/(Deficit)		(375 442)	673 654	673 654	193 899	38 345	280 681	(242 336)	-86%	673 654
Transfers and subsidies - capital (monetary allocations)		557 613	984 224	984 224	38 655	152 619	-	152 619	0%	984 224
Transfers and subsidies - capital (in-kind)										
Surplus/(Deficit) after capital transfers & contributions		182 171	1 657 878	1 657 878	232 554	190 964	280 681	(89 717)	-32%	1 657 878
Surplus/(Deficit) after income tax		182 171	1 657 878	1 657 878	232 554	190 964	280 681	(89 717)	-32%	1 657 878

MAN Mangaung - Supporting Table SC11 Monthly Budget Statement - summary of municipal entities - M05 November

Description	Ref	2023/24		Budget Year 2024/25					YTD variance %	YTD variance %	Full Year Forecast
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget				
R thousands											
Revenue By Municipal Entity											
Centlec		3 398 832	4 272 241	4 272 241	250 942	1 661 417	1 780 100	(118 683)	-7%	4 272 241	
Total Operating Revenue	1	3 398 832	4 272 241	4 272 241	250 942	1 661 417	1 780 100	(118 683)	-7%	4 272 241	
Expenditure By Municipal Entity											
Centlec		4 323 433	3 989 806	3 989 806	347 592	2 145 896	1 662 420	483 476	29%	3 989 806	
Total Operating Expenditure	2	4 323 433	3 989 806	3 989 806	347 592	2 145 896	1 662 420	483 476	29%	3 989 806	
Surplus/ (Deficit) for the yr/period											
Capital Expenditure By Municipal Entity											
Centlec		156 671	278 845	278 845	23 084	71 339	116 185	(44 846)	-39%	278 845	
Total Capital Expenditure	3	156 671	278 845	278 845	23 084	71 339	116 185	(44 846)	-39%	278 845	

MAN Mangaung - Supporting Table SC12 Consolidated Monthly Budget Statement - capital expenditure trend - M05 November

Month	2023/24		Budget Year 2024/25					YTD variance %	YTD variance %	% spend of Original Budget
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget				
R thousands										
Monthly expenditure performance trend										
July	2 813	111 657	111 657	12 036	12 036	111 657	99 621	89,2%	1%	
August	(7 631)	111 657	111 657	11 346	11 346	223 314	211 968	94,9%	1%	
September	(27 482)	111 657	111 657	26 400	26 400	334 970	308 570	92,1%	2%	
October	47 746	111 657	111 657	75 034	75 034	446 627	371 593	83,2%	6%	
November	67 416	111 657	111 657	56 981	56 981	558 284	501 303	89,8%	4%	
December	65 868	111 657	111 657	-	-	669 941	669 941	100,0%	0%	
January	48 857	111 657	111 657	-	-	781 598	781 598	100,0%	0%	
February	73 637	111 657	111 657	-	-	893 254	893 254	100,0%	0%	
March	29 127	111 657	111 657	-	-	1 004 911	1 004 911	100,0%	0%	
April	29 190	111 657	111 657	-	-	1 116 568	1 116 568	100,0%	-	
May	102 525	111 657	111 657	-	-	1 228 225	1 228 225	100,0%	-	
June	119 208	111 656	111 656	-	-	1 339 880	1 339 880	100,0%	-	
Total Capital expenditure	551 273	1 339 880	1 339 880	181 797						

MAN Mangaung - Supporting Table SC13a Consolidated Monthly Budget Statement - capital expenditure on new assets by asset class - M05 November

Description	Ref	2023/24		Budget Year 2024/25					
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %
R thousands	1								
Capital expenditure on new assets by Asset Class/Sub-class									
Infrastructure		261 326	655 454	672 858	24 034	72 697	277 994	205 297	73,8%
Roads Infrastructure		103 218	133 520	133 520	3 344	5 745	55 633	49 888	89,7%
Roads		—	—	—	—	—	—	—	—
Road Structures		103 218	133 520	133 520	3 344	5 745	55 633	49 888	89,7%
Storm water Infrastructure		—	2 196	2 196	—	—	915	915	100,0%
Drainage Collection		—	2 196	2 196	—	—	915	915	100,0%
Electrical Infrastructure		113 066	176 410	176 410	18 821	53 054	73 504	20 450	27,8%
Power Plants		—	5 000	5 000	—	—	2 083	2 083	100,0%
HV Substations		101	14 300	14 300	—	296	5 958	5 663	95,0%
MV Networks		1 124	6 000	6 000	345	1 657	2 500	843	33,7%
LV Networks		111 841	151 110	151 110	18 476	51 102	62 963	11 861	18,8%
Water Supply Infrastructure		22 255	119 430	120 930	1 115	2 317	50 096	47 779	95,4%
Bulk Mains		8 094	25 208	25 208	—	—	10 503	10 503	100,0%
Distribution		14 161	94 222	95 722	1 115	2 317	39 592	37 276	94,1%
Sanitation Infrastructure		17 076	172 225	178 129	754	10 579	72 149	61 570	85,3%
Reticulation		17 076	172 225	178 129	754	10 579	72 149	61 570	85,3%
Solid Waste Infrastructure		5 709	51 672	61 672	—	1 002	25 897	24 695	96,1%
Landfill Sites		5 709	51 672	61 672	—	1 002	25 897	24 695	96,1%
Rail Infrastructure		—	—	—	—	—	—	—	—
Coastal Infrastructure		—	—	—	—	—	—	—	—
Information and Communication Infrastructure		—	—	—	—	—	—	—	—
Community Assets		27 643	133 903	133 903	3 778	8 749	55 793	47 044	84,3%
Community Facilities		27 643	133 103	133 103	3 778	8 749	55 460	46 711	84,2%
Centres		5 561	62 300	62 300	1 331	4 743	25 958	21 216	81,7%
Fire/Ambulance Stations		2 053	20 000	20 000	2 123	2 981	8 333	5 352	64,2%
Cemeteries/Crematoria		3 055	10 000	10 000	—	—	4 167	4 167	100,0%
Parks		—	3 000	3 000	—	—	1 250	1 250	100,0%
Public Open Space		14 281	36 053	36 053	325	1 025	15 022	13 997	93,2%
Nature Reserves		1 217	1 750	1 750	—	—	729	729	100,0%
Markets		1 475	—	—	—	—	—	—	—
Sport and Recreation Facilities		—	800	800	—	—	333	333	100,0%
Outdoor Facilities		—	800	800	—	—	333	333	100,0%
Heritage assets		—	—	—	—	—	—	—	—
Investment properties		—	—	—	—	—	—	—	—
Revenue Generating		—	—	—	—	—	—	—	—
Non-revenue Generating		—	—	—	—	—	—	—	—
Other assets		—	—	—	—	—	—	—	—
Operational Buildings		—	—	—	—	—	—	—	—
Housing		—	—	—	—	—	—	—	—
Biological or Cultivated Assets		—	—	—	—	—	—	—	—
Intangible Assets		—	—	—	—	—	—	—	—
Licences and Rights		—	—	—	—	—	—	—	—
Computer Equipment		17 157	24 946	24 946	96	4 585	10 394	5 809	55,9%
Computer Equipment		17 157	24 946	24 946	96	4 585	10 394	5 809	55,9%
Furniture and Office Equipment		5 669	11 318	11 318	40	1 060	4 716	3 656	77,5%
Furniture and Office Equipment		5 669	11 318	11 318	40	1 060	4 716	3 656	77,5%
Machinery and Equipment		2 607	17 107	17 107	607	607	7 128	6 521	91,5%
Machinery and Equipment		2 607	17 107	17 107	607	607	7 128	6 521	91,5%
Transport Assets		99 248	228 160	218 160	1 701	4 003	90 900	86 897	95,6%
Transport Assets		99 248	228 160	218 160	1 701	4 003	90 900	86 897	95,6%
Land		—	—	—	—	—	—	—	—
Zoo's, Marine and Non-biological Animals		—	—	—	—	—	—	—	—
Living resources		—	—	—	—	—	—	—	—
Mature		—	—	—	—	—	—	—	—
Immature		—	—	—	—	—	—	—	—
Total Capital Expenditure on new assets	1	413 649	1 070 888	1 078 292	30 257	91 703	446 925	355 223	79,5%
									1 078 292

MAN Mangaung - Supporting Table SC13b Consolidated Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - M05

Description	Ref	2023/24		Budget Year 2024/25					
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %
R thousands	1								
Capital expenditure on renewal of existing assets by Asset Class/Sub-class									
Infrastructure		106 044	228 367	219 963	25 402	83 540	94 209	10 669	11,3%
Roads Infrastructure		-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-
Electrical Infrastructure		17 463	21 705	21 705	958	4 172	9 044	4 872	53,9%
HV Substations		1 318	1 500	1 500	-	-	625	625	100,0%
MV Networks		14 083	15 000	15 000	748	2 781	6 250	3 469	55,5%
LV Networks		2 062	5 205	5 205	210	1 391	2 169	778	35,9%
Water Supply Infrastructure		76 309	131 252	120 849	7 961	31 578	53 145	21 567	40,6%
Bulk Mains		76 309	131 252	120 849	7 961	31 578	53 145	21 567	40,6%
Sanitation Infrastructure		12 272	75 410	77 409	16 483	47 790	32 020	(15 770)	-49,2%
Reticulation		9 847	63 410	68 599	16 483	40 424	27 977	(12 447)	-44,5%
Waste Water Treatment Works		2 425	12 000	8 810	-	7 366	4 043	(3 323)	-82,2%
Solid Waste Infrastructure		-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-
Community Assets		960	5 512	5 512	-	-	2 297	2 297	100,0%
Community Facilities		960	3 512	3 512	-	-	1 463	1 463	100,0%
Public Open Space		242	512	512	-	-	213	213	100,0%
Markets		300	2 000	2 000	-	-	833	833	100,0%
Stalls		417	1 000	1 000	-	-	417	417	100,0%
Sport and Recreation Facilities		-	2 000	2 000	-	-	833	833	100,0%
Indoor Facilities		-	2 000	2 000	-	-	833	833	100,0%
Heritage assets		-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-
Other assets		536	2 000	2 000	-	-	833	833	100,0%
Operational Buildings		536	2 000	2 000	-	-	833	833	100,0%
Municipal Offices		536	2 000	2 000	-	-	833	833	100,0%
Housing		-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	-	-
Furniture and Office Equipment		-	-	-	-	-	-	-	-
Machinery and Equipment		2 121	3 100	3 100	-	-	1 292	1 292	100,0%
Machinery and Equipment		2 121	3 100	3 100	-	-	1 292	1 292	100,0%
Transport Assets		-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-
Living resources		-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-
Total Capital Expenditure on renewal of existing assets	1	109 661	238 979	230 575	25 402	83 540	98 631	15 091	15,3%
									230 575

MAN Mangaung - Supporting Table SC13c Consolidated Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M05 November

Description	Ref	2023/24		Monthly actual	Budget Year 2024/25			YTD variance	YTD variance %	Full Year Forecast
		Audited Outcome	Original Budget		Adjusted Budget	YearTD actual	YearTD budget			
R thousands	1									
Repairs and maintenance expenditure by Asset Class/Sub-class										
Infrastructure		395 432	306 410	306 410	29 280	152 632	127 671	(24 961)	-19,6%	306 410
Roads Infrastructure		79 583	82 113	82 113	5 692	28 141	34 214	6 073	17,8%	82 113
Roads		–	–	–	–	–	–	–	–	–
Road Structures		73 806	76 387	76 387	5 057	25 785	31 828	6 043	19,0%	76 387
Road Furniture		5 777	5 726	5 726	635	2 356	2 386	30	1,2%	5 726
Storm water Infrastructure		–	431	431	–	–	179	179	100,0%	431
Drainage Collection		–	431	431	–	–	179	179	100,0%	431
Electrical Infrastructure		109 198	6 121	6 121	8 896	44 115	2 551	(41 565)	-1629,6%	6 121
Power Plants		100 445	2 687	2 687	8 513	41 653	1 120	(40 534)	-3619,9%	2 687
HV Substations		8 148	3 284	3 284	382	2 462	1 368	(1 094)	-79,9%	3 284
LV Networks		605	150	150	–	–	63	63	100,0%	150
Water Supply Infrastructure		120 417	133 380	133 360	10 200	51 884	55 567	3 683	6,6%	133 360
Boreholes		19	315	315	–	–	131	131	100,0%	315
Water Treatment Works		101 376	89 566	89 546	7 757	40 380	37 311	(3 069)	-8,2%	89 546
Bulk Mains		17 163	38 500	38 500	2 443	11 505	16 042	4 537	28,3%	38 500
Distribution Points		1 859	5 000	5 000	–	–	2 083	2 083	100,0%	5 000
Sanitation Infrastructure		86 233	84 359	84 379	4 493	28 492	35 158	6 666	19,0%	84 379
Reticulation		–	424	424	–	–	177	177	100,0%	424
Waste Water Treatment Works		69 109	75 455	75 475	4 493	24 582	31 448	6 866	21,8%	75 475
Toilet Facilities		17 124	8 480	8 480	–	3 910	3 533	(377)	-10,7%	8 480
Solid Waste Infrastructure		–	–	–	–	–	–	–	–	–
Rail Infrastructure		–	–	–	–	–	–	–	–	–
Coastal Infrastructure		–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure		–	6	6	–	–	3	3	100,0%	6
Data Centres		–	6	6	–	–	3	3	100,0%	6
Community Assets		1 665	626	826	135	809	305	(504)	-165,1%	826
Community Facilities		–	–	–	–	–	–	–	–	–
Sport and Recreation Facilities		1 665	626	826	135	809	305	(504)	-165,1%	826
Outdoor Facilities		1 665	626	826	135	809	305	(504)	-165,1%	826
Heritage assets		–	–	–	–	–	–	–	–	–
Investment properties		–	–	–	–	–	–	–	–	–
Revenue Generating		–	–	–	–	–	–	–	–	–
Non-revenue Generating		–	–	–	–	–	–	–	–	–
Other assets		74 819	85 937	87 733	7 285	34 072	36 149	2 077	5,7%	87 733
Operational Buildings		74 819	85 937	87 733	7 285	34 072	36 149	2 077	5,7%	87 733
Municipal Offices		74 819	85 937	87 733	7 285	34 072	36 149	2 077	5,7%	87 733
Housing		–	–	–	–	–	–	–	–	–
Biological or Cultivated Assets		–	–	–	–	–	–	–	–	–
Intangible Assets		–	–	–	–	–	–	–	–	–
Licences and Rights		–	–	–	–	–	–	–	–	–
Computer Equipment		–	–	–	–	–	–	–	–	–
Computer Equipment		–	–	–	–	–	–	–	–	–
Furniture and Office Equipment		8 831	18 740	18 740	260	2 473	7 808	5 335	68,3%	18 740
Furniture and Office Equipment		8 831	18 740	18 740	260	2 473	7 808	5 335	68,3%	18 740
Machinery and Equipment		31 031	44 293	44 293	471	3 718	18 455	14 737	79,9%	44 293
Machinery and Equipment		31 031	44 293	44 293	471	3 718	18 455	14 737	79,9%	44 293
Transport Assets		83 675	87 143	91 490	9 596	39 699	36 826	(2 873)	-7,8%	91 490
Transport Assets		83 675	87 143	91 490	9 596	39 699	36 826	(2 873)	-7,8%	91 490
Land		–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–	–	–
Living resources		–	–	–	–	–	–	–	–	–
Mature		–	–	–	–	–	–	–	–	–
Immature		–	–	–	–	–	–	–	–	–
Total Repairs and Maintenance Expenditure	1	595 452	543 148	549 491	47 027	233 403	227 215	(6 188)	-2,7%	549 491

MAN Mangaung - Contact Information			
A. GENERAL INFORMATION			
Municipality	MAN Mangaung	Set name on 'Instructions' sheet	
Grade	6	1 Grade in terms of the Remuneration of Public Office Bearers Act.	
Province	FREE STATE		
Web Address	mangaung.co.za		
B. CONTACT INFORMATION			
Postal address:			
P.O. Box	3704		
City / Town	Bloemfontein		
Postal Code	9300		
Street address			
Building	Bram Fischer Building		
Street No. & Name	5 De Villiers Street		
City / Town	Bloemfontein		
Postal Code	9301		
General Contacts			
Telephone number	051 405 8911		
Fax number	051 405 8101		
C. POLITICAL LEADERSHIP			
Speaker:	Secretary/PA to the Speaker:		
ID Number	ID Number		
Title	Mr	Title	Mr
Name	L Mathae	Name	V Makhele
Telephone number	051 405 8007	Telephone number	051 405 8411
Cell number	061 455 1438	Cell number	067 922 8977
Fax number		Fax number	051 405 8971
E-mail address	lawrence.mathae@mangaung.co.za	E-mail address	vivian.makhele@mangaung.co.za
Mayor/Executive Mayor:	Secretary/PA to the Mayor/Executive Mayor:		
ID Number	ID Number		
Title	Mr	Title	Ms
Name	G Nthatisi	Name	T Patho
Telephone number	051 405 8667	Telephone number	051 405 8467
Cell number	082 741 6442	Cell number	084 739 0945
Fax number	051 405 8676	Fax number	051 405 8676
E-mail address	gregory.nthatisi@mangaung.co.za	E-mail address	thembisile.patho@mangaung.co.za
Deputy Mayor/Executive Mayor:	Secretary/PA to the Deputy Mayor/Executive Mayor:		
ID Number	ID Number		
Title	Ms	Title	Ms
Name	L Titi - Odili	Name	S Mathini
Telephone number	051 405 8667	Telephone number	051 405 8409
Cell number	076 266 0414	Cell number	076 706 6626
Fax number		Fax number	
E-mail address	lulama.titi-odili@mangaung.co.za	E-mail address	sindiswa.mathini@mangaung.co.za
D. MANAGEMENT LEADERSHIP			
Municipal Manager:	Secretary/PA to the Municipal Manager:		
ID Number	ID Number		
Title	Mr	Title	Mr
Name	S More	Name	M Bohloko
Telephone number	051 405 8621	Telephone number	051 405 8621
Cell number	084 410 7535	Cell number	079 733 6831
Fax number		Fax number	
E-mail address	sello.more@mangaung.co.za	E-mail address	moeeketsi.bohloko@mangaung.co.za
Chief Financial Officer	Secretary/PA to the Chief Financial Officer		
ID Number	ID Number		
Title	Ms	Title	Ms
Name	ZL Thekisho	Name	Petunia Wetties
Telephone number	051 405 8625	Telephone number	051 405 8625
Cell number	082 756 5659	Cell number	083 419 6673
Fax number	051 405 8793	Fax number	051 405 8787
E-mail address	zuziwe.thekisho@mangaung.co.za	E-mail address	petunia.ramagaga@mangaung.co.za
Official responsible for submitting financial information			
ID Number			
Title	Mr		
Name	H van Zyl		
Telephone number	051 405 8627		
Cell number	082 781 6981		
Fax number	051 405 8793		
E-mail address	hansie.vanzyl@mangaung.co.za		
Official responsible for submitting financial information			
ID Number			
Title	Mr		
Name	Arrie Bartnis		
Telephone number	051 405 8501		
Cell number	071 871 5988		
Fax number	051 405 8793		
E-mail address	arrie.bartnis@mangaung.co.za		

Annexure A.



		CONDITION	RESPONSIBLE PERSON	John 24	Aug 24	Sep 24	Oct 24	Nov 24	CENTLEC RESPONSIBLE OFFICIAL FOR MONTHLY SUBMISSIONS	SUPPORTING DOCUMENTATION TO BE SUBMITTED MONTHLY
6.1	6.1.2	Once the dad is written off in 11 months after off – It has been applied to the same as per paragraph 6.1.1, once Eskom uses the same debt for component revenue (in 31 March 2023) and amass debt for component revenue fully settled to Eskom respective of the municipality's subsequent non-compliance with the conditions	GFO CENTLEC/MANGGUNG	The city and its entity will ensure that their obligations is fair and reasonable. Engagements are met including paying on current account and interest thereof. The City is aware of the debt as at 31 March 2023, and at this stage we are ensuring to honor the current account to curb accumulation of arrears	The City submitted the Debt as at 31 March 2023. Engagements still undergoing to finance the Capital amount and interest thereof.	The City submitted the Debt as at 31 March 2023. Engagements still undergoing to finance the Capital amount and interest thereof.	The City is aware of the debt as at 31 March 2023 and at this stage we are ensuring to honor the current account to curb accumulation of arrears.	The City is aware of the debt as at 31 March 2023 and at this stage we are ensuring to honor the current account to curb accumulation of arrears.	Jameson Leon	Approval Letter from NT Approval Letter from ESKOM Approval Letter from COUNCIL.
6.2	Application-based supported by Council's resolution –	Every municipality with amass Eskom debt (as at 31 March 2023 (excluding the March 2023 current account) will be targeted subject to the municipality making a written application to the National Treasury (in the required format) consider each application on merit.	CFO CENTLEC/MANGGUNG	This has been the motivation to participate Condition met.	The City is an approved participant for the Debt Relief Program by National Treasury after Council Resolution.	Condition met.	Condition met.	Condition met.	Jameson Leon	ABS Proof of Payments on Eskom Account be sent to MMM GSB30
6.2.1		7.1.2 A municipality does not qualify to benefit in terms of the relief if it is written application not supported by a Council resolution and does not include the minimum information as required in terms of this MAF Circular	CFO CENTLEC/MANGGUNG	Condition met.	Subsequently correspondence were send to ESKOM relating to July 2024 and August 2024 incurred bills and a revised bill have not be received, however the City is continue to make payments.	Condition met.	Condition met.	Condition met.	Jameson Leon	Standard Operating Procedures to shared disconnection process with MMM
6.3	Maintaining the Eskom bulk current account 10 – (current account for the purpose of this exercise means the account for a single month's consumption);	6.3.2 The municipality must submit supporting evidence to the National Treasury and Eskom of the respective payment(s) within 1 day of risking any such payment.	CFO CENTLEC	Condition met.	Condition met.	Condition met.	Condition met.	Condition met.	Jameson Leon	Condition is met - Centlec has developed a SOP to assist with the implementation of the credit control policy
6.3.1		6.3.4 Importantly, the amount as per the proof of payment must reconcile to the amounts recorded on the financial system as per the mSCOA data setting and the section 4(2)(M) statement of Eskom.	CFO CENTLEC/MANGGUNG	Condition is met.	The entity is suspending electricity meters for accounts in arrears effectively. However, from the city side, though there is a Credit Control Policy, the city does not have mechanisms to implement credit control. Currently, the entity can issue notices and have them delivered by hand or via post. The notice which is not delivered by hand or via post, the entity can issue a notice which is delivered by hand or via post. In terms of case law, suspension of meter or service without following credit control and debt collection can be litigated and we want to avoid unnecessary legalisation while we are aware of the reason that must be followed. It is for this reason that we are having a meeting with our Vendor (BICK) to explore system functionality as it has a credit control module that automates generation and delivery of all notices to client. Via different platform such as emails, SMS, and for customers that do not have any of the above, post office will be utilized to deliver within a two day period in each area of delivery.	Condition is met.	Condition is met.	Condition is met.	Jameson Leon	Condition is met - Centlec has developed a SOP to assist with the implementation of the credit control policy
		6.3.5 The municipality is cutting electricity services of any defaulting consumer property owner unless the latter remains registered as an indigent consumer with the municipality.			Once this process is mastered, a collaboration with CENTLEC will be made where a list of clients where they have fulfilled the current contractual processes, they can disconnected electricity supply.				Jameson Leon	Condition is met
		6.4.1 If the defaulting consumer property owner is registered as an indigent consumer with the municipality, the monthly supply of electricity and water to that consumer property owner must be physically restricted to the monthly national basic free electricity and water limits of 50 kilowatt electricity and 50 litres water, respectively.	CFO CENTLEC/MANGGUNG	Condition is met.	The city's indigent policy is proposed to be amended to include the condition on the installation of prepaid water meter upon the approval of such amendment and the funding source. Once the amendment is approved, this will assist in ensuring that once indigents have been within off ups approval, there is no likelihood of further accumulation of water and other services are fully subsidised and electricity is supplied through a prepaid meter.				Jameson Leon	Condition is met

6.7	Maintain a minimum average quarterly collection. The municipality must satisfy enforcement its credit control and debt management related policies and achieve a minimum of 85,1 80% on average quarterly collection costs. The property rates and service charges will be effective from 01 April to 30 September 2024 during any month. Although the norm and standard for collection rate according to MAFMA Circular No 71 indicates a 95% per cent threshold municipalities under the debt relief support will be exempted for the first two years from adhering to this norm;	CFO CENTLECMANGAUNG The city is unable to achieve the minimum average quarterly collection as per paragraph 6.7. It must demonstrate the satisfaction of the National Treasury that –	Condition met as per circular 71 The city is initiating its debt collection action plan which includes expansion of external debt collectors to augment the internal capacity. It is anticipated that by October, the city will be ready to go bold and be able to maintain the momentum with interruptions.	Credit Control and Debt Collection Policy are implemented in-house. Disconnections are issued for failure to pay bills or termination of services. As it stands, Law Enforcement agents with the ability of letters and only 2 vehicles are used for this purpose. Rats collection or more an impact.	Credit Control and Debt Collection Policy are implemented in-house. Disconnections	Credit Control and Debt Collection Policy are implemented in-house. Disconnections	Collection Rate as per the SDBIP Collection Rate as per the SDBIP
6.7.1	The underperformance directly relates to Eskom supplied areas where the municipality does not have electricity as a collection tool and that the average quantity collection of the municipality (excluding Eskom supplied areas) equals the required quarterly average collection set out in paragraph 6.7.1;	CFO CENTLECMANGAUNG The municipality for technical engineering reasons is unable to physically restrict and/ or limit the supply of water in the Eskom supplied area(s); and	No further action required	N/A. Credit Control Procedures are implemented and disconnections are effective.	N/A. Credit Control Procedures are implemented and disconnections are effective.	N/A. Credit Control Procedures are implemented and disconnections are effective.	James / Leon Collection Rate as per circular 71
6.7.2	The municipality before 01 February 2024 attempted to enter into a service delivery agreement with Eskom or purposes of municipal revenue collection in the Eskom supplied area(s) as envisaged in sections 76 to 78 of the Municipal Systems Act, 2000 and that such failed and the reason(s) for the failure.	CFO CENTLECMANGAUNG The municipality before 01 February 2024 attempted to enter into a service delivery agreement with Eskom or purposes of municipal revenue collection in the Eskom supplied area(s) as envisaged in sections 76 to 78 of the Municipal Systems Act, 2000 and that such failed and the reason(s) for the failure.	No further action required	N/A. Credit Control Procedures are implemented and disconnections are effective.	N/A. Credit Control Procedures are implemented and disconnections are effective.	N/A. Credit Control Procedures are implemented and disconnections are effective.	James Collection Rate as per circular 71
6.7.3	Similar to Eskom, the municipality must progressively implement a regime of installation of smart pre-paid meters in the municipality supplied areas to improve collection. Only then can an individual case-by-case basis, may the municipality consider turning off the water of its customers, within its normal credit control process.	CFO CENTLECMANGAUNG The council of a municipality that during the duration of the new NERSA Licence programme fails to comply with any condition of the relief, agrees to make an application to NERSA to voluntarily revoke the municipality's license in terms of section 16 of the Electricity Regulation Act, 2008 (Act no. 4 of 2008).	To be completed with for water as well	Prepaid Meter Statistics The municipality is progressing, though slowly in installing prepaid water meters. Contractor has been appointed and we believe that the process will move much faster as the city needs to retain the metering equipment. We have engaged a consultant to assist with the process.	Condition met - the process of converting all meters to smart is an ongoing process.	Condition met - the process of converting all meters to smart is an ongoing process.	Bolitumelo Collection Rate as per circular 71
6.7.4	Any new electricity connection installed in the demarcated area with effect from 2026/4. A TREF must be smart pre-paid meter.	CFO CENTLECMANGAUNG The council of a municipality that during the duration of the new NERSA Licence programme fails to comply with any condition of the relief, agrees to make an application to NERSA to voluntarily revoke the municipality's license in terms of section 16 of the Electricity Regulation Act, 2008 (Act no. 4 of 2008).	condition met	LR12 of all new connections	Condition met - New connection data is attached	N/A	Jusilise Bolitumelo / Zone
6.14	NERSA Licence – by applying for Municipal Debt Relief as set-out in paragraph 3					N/A	

